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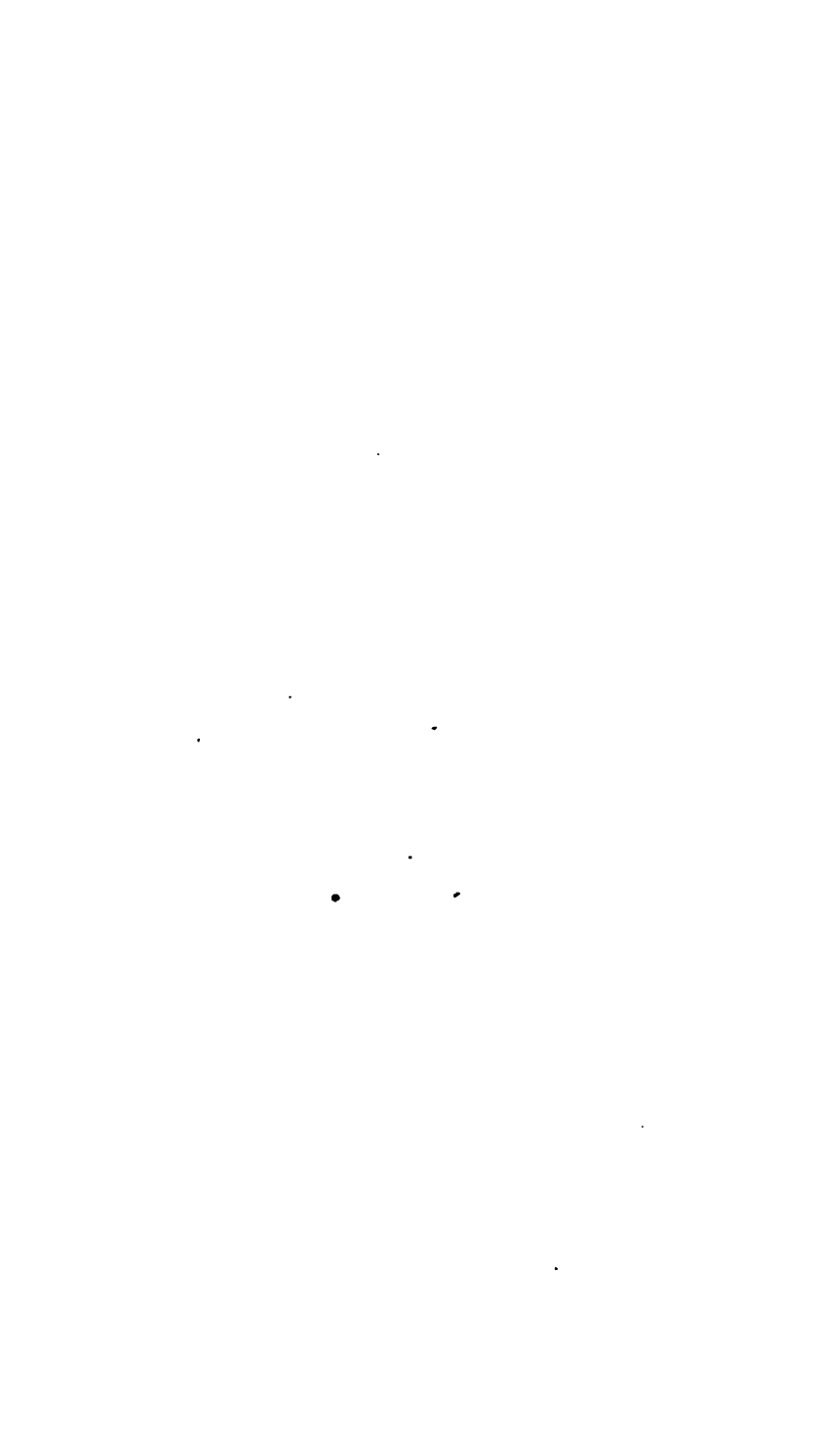
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BRITISH TARIFF  
FOR  
1847—8.



THE TWENTY-FIFTH ANNUAL EDITION,

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1847.

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THE eminent success which followed his former production has stimulated the compiler to renewed exertions for the improvement of the present edition. The whole of the contents have been carefully revised, all the acts of the present session relating to Customs' proceedings have been embodied, and much original matter has been introduced.

In this edition appears also a new and distinctive feature; namely, a clear and compendious abstract of the *Waterside Practice of the Customs*, wherein will be found full directions as to the mode of assessment and taring of goods, together with serviceable memoranda of various kinds, carefully collected from authentic public documents, or from reliable private sources. This section of the work has been prepared by Mr. Frederic Francis, Searcher at this port, whose competency to the task will best appear by an examination of his labours.

Having devoted much time, and exercised great care, in the preparation of the materials of his work, the compiler trusts he has succeeded in perfecting a manual that combines perspicuity of arrangement with accuracy of detail, together with such other necessary information as may be expected to be found in books of this description.

It is the compiler's confident hope that the edition now sent forth may be found worthy of the distinguished patronage and extensive support with which "*The British Tariff*" continues to be honoured, and for which he begs to tender his grateful acknowledgments.

EDWIN BEEDELL.

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|                  |             |                      |
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| <i>For</i> B. P. | <i>read</i> | British Possessions. |
| O. C.            | „           | Order in Council.    |
| T. O.            | „           | Treasury Order.      |
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„ J. G. Groves, ditto  
Messrs. Mesnard & Hudson, Mer.  
„ Gill & Groves ditto  
„ E. Glave & Co. ditto  
„ T. Martins & Co. ditto  
„ Christiansen, Schier & Co.  
Brokers  
Mr. William Savage, ditto  
„ Thomas Sanderson, Grocer  
„ Thomas Young ditto  
„ Frederick Storey ditto  
„ Richard Terry ditto

## HARWICH.

R. Stephens, Esq. Collector  
S. Christopherson, Esq. Control.  
Mr. F. R. Hales, Long Room  
„ J. Munn, Tidewater  
Messrs. Billingsley & Miall,  
Lloyd's Agents  
„ Randfield & Groom, Nor-  
wegian & Swedish Consuls  
Mr. P. Daniels, Merchant  
„ J. K. Groom, Searcher, &c.  
(*Mistley*)

## HULL.

J. T. Wright, Esq. Collector  
F. Cassell, Esq. Controller

## Long Room.

Mr. G. Hick  
„ I. Kidd  
„ R. Coningworth  
„ T. J. Snowden  
„ G. Bell  
„ E. H. Witty  
„ C. W. Arden  
„ R. Cathrall

**PORTS, continued.**

**HULL, continued**

*Landing Surveyors.*

Key, Esq.

Ken, Esq.

Shall, Esq.

*Jerquer.*

Idson, Esq.

*Controller of Accounts.*

Metz, Esq.

*Searchers.*

Evanson

Smithson

Macvicar

Guy

S. Gavin

Harbord

R. Lowther

F. Bean

R. Moxon

Redfern

Fewson

Jefferson

G. Fearn

*Timber Measurer.*

Balding

*Inspector of the River.*

Potbury

*Tide Surveyors.*

Gleadow

Hayter

Chatterton

Keys

Morgan, *Acting*

*Secretary to the Hull Dock Company.*

Huffam

*Superintendent of the Hull Dock Company.*

Man, Esq.

*Ships, Ship Owners, &c.*

Gee & Co.

B. Kruhse

J. Torr & Co.

Priest & Son

W. H. Hutchinson

Hull Flax & Cotton Mill Co.

Mr. R. Tottie

Messrs. J. Christenson & Co.

„ G. Buckton & Sons

Mr. T. Ross, junior

Mr. Phillipstall

„ R. Cattley

Messrs. H. Roberts & Co.

Mr. J. Davidson

Messrs. Hirst & Cook

„ Clay & Squire

„ J. A. Dunkerley & Co.

„ W. Brown & Co.

Mr. R. F. Bennett

„ N. Levett

Messrs. G. & J. Egginton & Sons

„ J. Caley & Co.

„ Brownlow, Pearson, & Co.

„ Grüt, Helmsling, & Co.

Mr. J. H. Armstrong

Messrs. T. F. Bell & Co.

„ J. Sanderson & Co.

„ J. H. Sollett & Co.

Mr. G. H. W. Marris

Messrs. R. Vanse & Co.

Mr. T. C. Loft

Messrs. T. Wilson, Sons, & Co.

Mr. G. Cammell

„ G. Bennett

Messrs. Blundell, Spense, & Co.

Mr. H. D. Pauling

„ R. Garbutt

Messrs. J. Whitton & Co.

„ R. Terry & Sons

*Ship Masters.*

Capt. J. Dickinson

„ J. Hurst

„ T. Sadler

„ J. H. Brown

„ J. Mowle

„ W. Knocker, R. N.

„ W. Cape

„ W. Sutton

„ R. M. Sawyer

„ J. W. Bouch

„ T. Maloney

„ M. Brown

„ J. Main

„ J. Matson

„ C. S. Knight

„ W. Ridsdill

„ J. Martin

„ W. Elliott

„ G. Davey

„ T. Royston

## OUTPORTS, continued.

## INVERNESS.

James Waters, Esq. Collector  
L. Cumming, Esq. Controller.  
D. Macpherson, Esq.

## IPSWICH.

W. Lane, Esq. Collector  
A. Cook, Esq. Controller  
Mr. C. T. Townsend, Custom-  
House Agent

## JERSEY.

G. Radford, Esq. Collector.  
J. Rider, Esq. Controller  
A. Gosset, Esq. Long Room  
W. F. Blanchard, Esq. Merchant

## KIRKALDY.

W. J. Moneyppenny, Esq. Collr.  
Mr. W. A. Smith, Searcher  
" J. Smith  
" N. Lockhart  
" W. Beveridge  
" J. Alexander, P. C. O., at  
*Inverkeithing*

## KIRKWALL, (Orkney Isles.)

J. Loutett, Esq.

## LANCASTER.

J. H. Nanson, Esq. Collector

## LEITH.

T. Rodmell, Esq. Collector  
R. Hodder, Esq. Land. Surveyor  
J. Hall, Esq. ditto  
S. J. Smyth, Esq. Searcher  
A. A. Thomson, Esq. ditto  
R. Monro, Esq. ditto  
Mr. D. Currie  
" F. C. Nicholson  
" Spalding  
" Laidlaw  
" Rt. Mc Adam  
" D. Paterson  
" Rt. Thomson  
Messrs. J. Duncan & Co.  
H. Watson, Esq.  
Messrs. H. Denovan & Co.  
" Ferguson, Davison, & Co.  
" Salvesen & Turnbull

LERWICK, (Shetland Isle  
John Hardie, Esq. Collector

## LIMERICK.

J. J. Reay, Esq. Collector  
J. Vereker, Esq. Controller  
H. Hart, Esq. Landing Surve  
Mr. R. Davis, Searcher  
" J. Abraham, ditto  
" W. Goulding, ditto  
" J. J. Keith, 1st Clerk  
" W. D. Hobson, 2nd ditto  
" W. F. Taverner, 3rd ditto  
" J. O'Gorman, 4th ditto  
" J. R. Scott, 5th ditto  
" M. O'Shaughnessy, Extra  
Messrs. J. K. Russell & Sons, &  
Mr. F. Spaight, Merchant  
Messrs. Harvey & Co. Merch  
Mr. J. Sidley, Ship Agent  
Mr. J. Power

## LIVERPOOL.

*Inspectors General.*

Thomas Gray, Esq.  
F. St. John, Esq.

*Inspector of the River.*

Lieut. Walker, R. N.

*Landing Surveyors.*

P. Allen, Esq.  
A. H. Bulteel, Esq.  
E. Lee, Esq.

*Acting ditto.*

H. H. Sutton, Esq.  
J. Wells, Esq.  
C. G. Say, Esq.  
W. Hussey, Esq.  
T. Brown, Esq.

*Jerquer.*

J. G. Thom, Esq.

*Searchers.*

Mr. J. Nyren  
" H. Kinsey  
" J. Hall  
" W. Green  
" B. Stone  
" T. Marsh

## PORTS, continued.

Christian  
P. Meeker  
Brent  
Glover  
Burke  
B. Sowerby  
Beynon

*Gauger.*

Clark

*Boats in the Long Room.*

Blease  
Flewker

*Boats, Outdoor Department.*

Lonsdale  
Beard  
Smith  
Ward  
Lewin  
W. Bennett  
Jones  
Bruce  
Rooke  
Middleton  
McColl  
Coyle  
Cooper  
Ross  
Part  
Brown  
McAllister

*Tide Surveyor.*

Beedle

*Merchants, Brokers, &c.*

Chaloner & Fleming  
Grie & Tomlinson  
Swatman, Bowman, & Co.  
Waterhouse & Sons  
W. Beedle & Co.  
Warden & Co.  
J. Moore & Co.  
Cunningham  
W. Chester  
Ashton  
C. Harrison  
Barrow  
Hausburg

W. LLANELLY.  
*Esq. Collector*

G. B. Raggett, Esq. Controller  
Mr. T. Fenton, Long Room  
J. Stanley, Esq. Merchant  
Mr. E. Broom, Ship Broker  
" J. Turpin, ditto  
" J. Brown, P.C.O. (*Langhame*)  
T. Rogers, Esq. Sub-Collector,  
(*Carmarthen*)  
Mr. J. Lewis, Merchant, ditto  
" J. Howell, ditto, ditto  
Messrs. Jones & Phillipps, ditto  
" Lewis & Thomas, ditto  
" J. A. Timmins & Co. ditto

## LYME REGIS.

F. Swatman, Esq. Collector  
J. Drayton, Esq. Merchant  
J. B. Goddard, Esq. ditto  
Mr. C. Budd, Ship Broker

## LYNN.

John Moody, Esq. Collector  
Robert Stanes, Esq. Controller  
Wm. Kendle, Esq. 1st Clerk  
F. J. Swatman, Esq. 2nd ditto  
G. F. Swatman, Esq. 3rd ditto  
T. W. Hunter, Esq. Searcher, &c.  
P. Broadfoot, Esq. ditto  
Mr. J. G. Burcham, P.C.O. at  
*Heacham*  
" E. True, Assist. Tide Surveyor  
" William Hogge, Merchant  
Messrs. R. Cartwright & Co. ditto  
Mr. W. Shipp, Ship Owner  
" G. Billing, ditto  
Messrs. W. Garland & Sons, Ship  
Agents  
Mr. P. Ransdolph, Consul and  
Commission Agent  
" R. Hubbard, Ship Owner  
" Wm. Bottomley, Agent  
" Charles Bouley, Agent  
" Wm. Green, Ship Agent  
" John Evetts, Ship Master  
" Henry Silveys, ditto

## MALDON.

J. Bennett, Esq. Collector  
W. H. Holmes, Esq. Controller  
W. H. King, Esq. Sub-Collector,  
(*Leigh*)  
Mr. J. Cockett, P.C.O. (*Bradwell*)  
" J. Richmond, do. (*Rochford*)  
J. Sadd, Esq. Merchant

## OUTPORTS, continued.

Messrs. Wells & Perry, Merchants,  
*(Chelmsford)*  
 „ Piggott & Son, ditto, *(Langford)*  
 „ Harridance & Wright, ditto  
 J. Richards, Esq. ditto  
 M. Prentice, Esq. ditto  
 E. Hance, Esq. ditto  
 Mr. C. M. Hanley, Ship Owner,  
 ditto

## MANCHESTER.

W. P. Gardner, Esq. Collector  
 J. Shelley, Esq. Controller  
 D. B. Preston, Esq. Chief Clerk  
 Mr. J. Scarlett, Long Room  
 H. Woods, Esq. Land. Surveyor  
 Mr. J. Hogan, Landing Waiter  
 Messrs. D. Duarte & Co. Merch.  
 „ T. Labrey & Co. Tea Dealers  
 „ Sharp & Scott, ditto  
 Mr. H. Arkroyd, Wine Merchant  
 „ J. W. Scott, Tea Dealers  
 „ T. Price, Broker  
 „ J. Turner, Grocer  
 „ J. J. Gregson, Fruit Broker  
 „ J. Winterbottom  
 „ J. Halking  
 „ T. Jones  
 „ T. Hough  
 „ J. McGill  
 „ H. Simonson  
 „ T. Williams  
 „ J. H. Lowndes

## MARYPORT.

J. Andrew, Esq. Collector  
 J. Bold, Esq. Controller  
 Mr. F. Cowdry, Tidewaiter  
 „ S. Graham ditto  
 „ Joseph Newby, Merchant  
 „ John Hewetson, ditto  
 „ R. Hetherington, Custom-  
 House Broker

## MILFORD.

G. Williams, Esq. Chief Clerk

## MONTROSE.

E. S. Jones, Esq. Controller  
 Mr. W. Mathew, Tidewaiter

## NEWCASTLE.

Sir Cuthbert Sharp, Collector  
 J. Sparrow, Esq. Controller  
 J. Ord, Esq. Landing Surveyor

T. Scott, Esq. Long Room  
 Mr. W. Tinwell, ditto  
 „ W. Storey, Searcher  
 „ E. C. Sanders, ditto  
 „ R. S. Bell, ditto  
 „ R. Scott, ditto  
 „ M. Procter, Acting Tide Sur-  
 veyor  
 „ T. Landells, Tidewaiter  
 „ J. Ormston, Merchant  
 „ Capt. J. Thompson  
 „ P. Moore, P.C.O. *(Shields)*  
 „ W. Coppin, P.C.O. *(Blyth)*

## NEWPORT.

Edw. Bell, Esq. Collector  
 Robt. Cullum, Esq. Controller  
 John Latch, Esq. First Clerk  
 T. W. Phillips, Esq. Searcher  
 R. H. Nicholas, Esq. ditto  
 Mr. Edward Frost, Tide Surveyor  
 J. Phillips, Custom-House Agent  
 Edwards, Rogers, & Co. Ship  
 Brokers  
 C. H. Stonehouse and Co. do.  
 G. W. Jones and Co. do.  
 Pope and Co. do.  
 James N. Knapp, Ship Broker  
 James S. Piercy, ditto  
 Morse & Rogers, Bonded Store  
 Merchants  
 Willmetts and Hall, Ship Builders  
 Young and Cook, do.  
 T. B. Batchelor, Timber Merchant.  
 J. J. Cordes, and Co. Manufacts.  
 David Hartry, Wine Merchant  
 W. C. Webb, Ship Owner  
 W. S. Cartwright, Colliery Propr.  
 E. W. Jones, Merchant  
 James Wintle, Wine Merchant  
 W. Evans, Grocer  
 J. Clark and Co. Provision Mchts.  
 John Davies, Grocer  
 W. R. Matthews, ditto  
 J. J. Nicholas and Co. Timber  
 Merchants  
 R. M. Brown, Inspector R. M.  
 Steam Packet Company  
 James Keyse, Corn Merchant  
 W. Reynolds, Maltster  
 T. Jones, Agent to Williams & Co.  
 W. Townsend, Merchant  
 John Lloyd, Innkeeper  
 B. Young, Coal Merchant  
 Cairns & Co. Provision Merchants  
 M. H. Coulson, Agent  
 S. Campbell, ditto

## OUTPORTS, continued.

J. Wootton, Agent  
 W. James, Bonded Store Mercht.  
 H. M. Partridge, Auctioneer  
 W. Parfitt, Dock Master  
 W. J. Monkhouse, Agent  
 John Green, ditto  
 G. B. Gething, ditto  
 John W. Beebell ditto  
 W. Williams, and Co. Merchants  
 S. Polak, Tailor and Outfitter  
 R. K. Jones, Agent  
 W. M. Clapp, Agent to the New-  
 port Coal Company  
 W. T. H. Phelps, Solicitor  
 Lewis Thomas, Merchant

## PADSTOW.

S. Burrige, Esq. Collector

## PENZANCE.

T. M. Wearne, Esq. Collector  
 Messrs. Batten and Son, Merchts.  
 " Bramwell and Sons, do.  
 " Davy and Co. do.  
 " Pentreath and Co. do.  
 " Cornish and Co. do.  
 " Sharlands do.  
 Mr. W. D. Mathews, Ship Owner  
 " S. Higgs, jun. Corn Factor  
 " J. Pentreath, do.  
 " J. Bromley, do.

## PLYMOUTH.

G. Jones, Esq. Collector  
 J. Steer, Esq. Chief Clerk  
 Messrs. Burnell and Co. Merchts.  
 " Morrish and Co. do.  
 " Treeby and Co. do.  
 Mr. J. Buxley do

## PORTSMOUTH.

Charles Hoffmeister, Esq. Coll.  
 E. L. Penfold, Esq., Long Room  
 G. Rickman, Esq. Searcher  
 A. Cooper, Esq., Searcher  
 Mr. T. Hill, Tide Surveyor  
 Mr. J. W. Witt, ditto  
 Van der Bergh and Sons, Consuls  
 Mr. C. G. German, C. H. Agent  
 " Thos. Beale, do.

## PORT GLASGOW.

John Boyle, Esq. Collector  
 W. Irvine, Esq. Controller

## PRESTON.

T. Underwood, Esq. Collector  
 T. Ferris, Esq. Controller  
 J. Crombleholme, Esq. Sub-Col-  
 lector, *Fleetwood*  
 Mr. T. W. Clarke, Searcher  
 " E. Taylor, P. C. O. *Lytham*  
 Messrs. Lawrenson & Co. Wine  
 Merchants  
 " W. & R. Hunt, ditto  
 Mr. E. Sidgreaves, ditto  
 Messrs. Robinson and Donaldson,  
 Wine Merchants  
 " W. Humber & Sons, Merchts.  
 " E. & J. Bryning, ditto  
 " T. & W. Dickinson, *Fleet-  
 wood*  
 Mr. J. Marginson, ditto

## RAMSGATE.

W. H. Buckle, Esq. Collector  
 G. Gwyther, Esq. Controller  
 W. A. Gent, Esq. Chief Clerk  
 T. Ansell, Esq. Searcher, &c.  
 Mr. F. Duke, Tide Surveyor  
 " C. Page, Customs Agent  
 " W. E. Smith, Builder  
 " J. Foat, Salesman  
 Messrs. Tomson and Gwyn, Wine  
 Merchants  
 " Page and Sons, do.  
 " Hiscocks, do.  
 " Goodwin, Curling, and Co.  
 Ship Agents  
 " Hodges and Co., ditto  
 " Miller, Hinds, & Co. Ship  
 Builders  
 " Austen and Son, Wholesale  
 Grocers  
 Mr. G. Rammell, ditto  
 " H. Bear, Albion Hotel  
 " T. Moss, Railway Agent  
 " T. M. Johnson, Gen. Dealer  
 " J. Beale, Customs Agent  
 T. Stribley, Esq. Sub-Collector,  
*Margate*  
 J. Phillips, Esq. Sub-Controller,  
*ditto*  
 Mr. F. G. Cole, P. C. O. *Sandwich*  
 " J. Gent, Leather Factor, ditto

## ROCHESTER.

W. Tennant, Esq. Collector  
 J. Stewart, Esq. Chief Clerk

## OUTPORTS, continued.

## ROCHESTER, continued.

Mr. H. Rimington, Locker  
 „ W. Dalton, Ship Agent  
 D. French, Esq. Ship Owner  
 Mr. E. Winch, Sun Hotel  
 R. Winch, Esq. Wine Merchant  
 Mr. W. H. Webb, P. C. O. (*Maidstone*)  
 Messrs. Hunt & Co. Merchts. do.  
 J. Sutton, Esq. do.  
 W. Smith, Esq. Wine Merchant,  
 (*Chatham*)  
 Messrs. T. Wells & Son, Timber  
 Merchants

## ROSS.

F. Stone, Esq. Collector

## RYE.

D. Colquhoun, Esq. Collector  
 W. Strike, Esq. Controller  
 J. Frise, Esq. Searcher, &c.  
 G. Corlett, Esq. Sub-Collector,  
 (*Hastings*)  
 Mr. W. S. Flint, P. C. O. (*Eastbourne*)  
 „ J. Vidler, Merchant  
 „ W. Ginner, ditto (*Hastings*)

## RUNCORN.

D. Grieve, Esq. Collector  
 L. Phillips, Esq. Controller  
 Mr. P. Clarke, Tide Surveyor  
 W. Howarth, Esq. Agent for  
 Bridgewater Trust  
 Mr. W. Hayes, jun., Ship Broker  
 Messrs. T. & J. Rigby, ditto  
 Mr. J. Crippin, ditto  
 Messrs. Simpson and Potter, Slate  
 Merchants  
 Mr. J. H. Daniel, Druggist  
 Robert Whiteway, Esq. Merchant

## SCILLY.

W. Dawson, Esq. Collector  
 A. Smith, Esq. Lord Proprietor  
 of the *Scilly Isles*

## SHOREHAM.

R. Dewy, Esq. Collector  
 R. Gates, Esq. Controller  
 Mr. G. Clayton, Long Room  
 „ J. Lucas, Ship Owner  
 Messrs. A. & C. Buckwell, ditto  
 Mr. S. Saunders, ditto  
 „ H. Mockett, Customs Agent  
 „ G. Mitchell ditto

## SLIGO.

Owen Wynne, Esq. Collector  
 H. J. C'arke, Esq. Controller  
 Messrs. Rourke & Co. Ship Brok.

## SOUTHAMPTON.

E. Burke Smith, Esq. Controller  
 J. Graves, Esq. Chief Clerk  
 J. J. King, Esq. Land. Surveyor  
 W. P. Tomlins, Esq. ditto  
 Mr. Baker, Searcher  
 Mr. Deal, ditto  
 „ Ravenscroft ditto  
 „ Brown, ditto  
 „ Squirrel, Act. Warehs. Keep.  
 „ D. Grubb, Tide Surveyor  
 „ J. Obree, ditto  
 „ J. Bent ditto  
 Capt. P. Haste, "Thames"  
 Mr. Cole, Purser, ditto  
 Messrs. Caster & Alvey, Agents  
 Mr. Mindock, Purser, "Ripon"  
 „ G. Dunlop, Agent, West India  
 Royal Mail Co.  
 Capt. Brooks, P. & O. S. N. Co.  
 Mr. E. W. Roper, Purser, ditto  
 Capt. J. Goodridge, senior  
 Capt. Hamilton, "Tigris"

## St. IVES.

M. Davie, Esq. Collector  
 R. James, Esq. Controller

## STOCKTON.

A. Dixson, Esq. Collector  
 R. Welch, Esq. Controller  
 M. B. Young, Esq. Long Room  
 G. Metcalf, Esq. ditto  
 J. Donelan, Esq. Land. Surveyor  
 T. J. Todd, Esq. Searcher  
 Mr. S. Engledew, Wharfinger  
 „ C. Martin ditto  
 Capt. G. Anderson  
 Messrs. Martins & Co., Coal Mts.  
 Mr. M. Turner  
 „ H. Groves, Agent  
 Messrs. S. Langdale & Son, Corn  
 Merchants  
 „ T. Wren & Son, ditto  
 „ Robinson & Co. Timber Mts.  
 „ Fawcus & Son, Ship Brokers  
 „ Crosby & Co. Merchants  
 „ Sanders & Co. ditto  
 „ Close & Co. ditto  
 Mr. H. Hutchinson, Rlwy. Contr.  
 STORNOWAY. (*Hebrides.*)  
 W. T. Jeffryes, Esq. Collector

RTS, continued.

### SUNDERLAND.

oyd, Esq. Collector  
 Stewart, Esq. Controller  
 Ineson, Esq. Long Room  
 Mitchell, Esq. ditto  
 Ineson, Esq. Landg. Surveyor  
 Kirk, Esq. Searcher  
 Wray, Tide Surveyor  
 Pope, Acting Lg. Waiter  
 R. Hudson & Sons Bkrs.  
 E. Andrews, Merchants  
 Store Dealers  
 Ritson & Sons, ditto  
 French, Wharfinger  
 Clarke, Grocer & Store Dlr.  
 Hudsons & Co. Store Dlr.  
 Fairley, Druggist  
 W. Briggs & Co. Mchts.  
 B. Wilkinson, Grocer &  
 Store Dealer  
 R. J. Brown & Co. Tim-  
 mer Merchants  
 Walker, Wharfinger  
 R. Las, Merchant  
 Parkin, ditto

### SWANSEA.

ker, Esq. Collector  
 Add, Esq. Controller  
 Turner, Esq. Searcher  
 Gronow, Long Room  
 Dry Bevan, ditto  
 Bath & Son, Merchants  
 Messrs. Richardson & Co. do.  
 Llam Lewis, Cus. H. Agent  
 Nes Petrie, Merchant  
 Diamond, Ship Broker  
 Jenkins, ditto  
 Ward Thomas, ditto  
 Vivian & Son  
 Benson, Esq.  
 Essery, Esq. Mayor of  
 Swansea

### TEIGNMOUTH.

Maxton, Esq. Principal  
 Officer of Customs

### TRALEE.

Donin, Esq. Collector  
 Milly, Esq. Controller  
 J. Boles, Tide Waiter and  
 Timber Measurer

Messrs. John Donovan & Sons,  
 Merchants

James E. Connor, Esq. Solicitor  
 Richard Leahy, Esq. Merchant

### TRURO.

R. Jeffery, Esq. Collector  
 R. S. Kilgour, Esq. Controller  
 Mr. T. West, Landing Waiter  
 „ C. Treklaven, Long Room  
 „ F. Sharp, Customs Agent

### WATERFORD.

James Wallace, Esq. Collector  
 George Miller, Esq. Controller  
 J. Lawson, Esq. Chief Clerk  
 Messrs. W. White & Co.  
 Mr. W. Lawson, Cus. H. Agent

### WEXFORD.

R. S. Dowsley, Esq. Collector  
 D. Dudgeon, Esq. Controller  
 J. W. Walsh, Esq. Searcher  
 R. Devereux, Esq. Merchant  
 R. M. & R. Allen, ditto  
 Mr. Michael Ennis, ditto  
 „ J. Sutherland, Ship Agent, &c.

### WEYMOUTH.

Roper Weston, Esq. Collector

### WHITEHAVEN.

W. S. Roe, Esq. Collector  
 R. Simpson, Esq. Chief Clerk  
 Mr. R. Maugham, Searcher  
 „ W. Grisdale, Ship Broker

### WICK.

H. Davidson, Esq. Collector  
 T. Jones, Esq. Controller  
 Mr. J. Waters, P.C.O. (*Helmsdale*)  
 „ G. Douglas, P.C.O. (*Thurso*)

### WIGTOWN.

J. Simson, Esq. Collector  
 F. Pitman, Esq. Controller

### WISBEACH.

Mr. J. W. Wood, P.C.O. (*Sutton  
 Wash*)  
 „ J. Smith, Tidewater, ditto  
 Messrs. Priest & Skilton, ditto  
 Mr. T. W. Clarke, Merchant  
 „ Young, Ship Owner, ditto  
 W. Skelton, Esq. ditto

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OUTPORTS, continued.

## WOODBRIDGE.

Joseph Barrett, Esq. Controller

Messrs. Grimwood &amp; Son, Merchts

Mr. B. S. Candler, P.C.O. (*Aldbro'*)

## YARMOUTH.

R. Bell, Esq. Collector

Mr. P. G. Coble, 2nd Clerk

„ C. Lacon, 3rd ditto

„ R. E. Carter, 4th ditto

„ J. Cobb, Landing Waiter

„ J. B. Clark, Merchant

„ R. M. Heriot, Agent

„ J. W. Shelly, Merchant

# IMPORTATION.

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THE several sorts of goods enumerated or described in the Tables following, shall either be ABSOLUTELY PROHIBITED to be imported into the United Kingdom, or shall be imported only UNDER THE RESTRICTIONS MENTIONED IN SUCH TABLES according as the several sorts of such goods are respectively set forth therein.<sup>(1)</sup>

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## GOODS ABSOLUTELY PROHIBITED

TO BE

IMPORTED.<sup>(2)</sup>

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ARMS, AMMUNITION, and UTENSILS of WAR, may not be imported into the United Kingdom by way of merchandise, except by Licence from Her Majesty for furnishing her Majesty's Public Stores only.

ARTICLES of FOREIGN MANUFACTURE, and any packages of such articles imported into the United Kingdom, or into the British possessions abroad, bearing any names, brands, or marks, *purporting* to be the names, brands,

<sup>(1)</sup> All goods subject to restrictions as to package upon the importation thereof into the United Kingdom, shall be subject to the same restrictions when such goods are brought into the United Kingdom for exportation in the ship in which they are so brought; and all goods so brought contrary to such restrictions, whether reported for exportation in the same ship or not, shall be forfeited.—9 and 10 Vict. cap. 102, s. 5

<sup>(2)</sup> Under the act, 8 and 9 Vict. cap. 86, except where otherwise stated.

## 2 GOODS ABSOLUTELY PROHIBITED TO BE IMPORTED.

or marks of manufacturers resident in the United Kingdom.—9 and 10 Vict. cap. 102.

**BOOKS.**—Books, wherein the Copyright shall be subsisting, first composed, or written, or printed, in the United Kingdom, and printed or reprinted in any other country, as to which the proprietor of such copyright, or his agent, shall have given a notice in writing to the Commissioners of Customs that such Copyright subsists, such notice also stating when such Copyright will expire.<sup>(1)</sup>

**CLOCKS and WATCHES,** (of any metal,) impressed with any mark or stamp, appearing to be or to represent any legal British assay mark, or stamp, or purporting, by any mark or appearance, to be of the manufacture of the United Kingdom; or not having the name and place of abode of some foreign maker abroad visible and permanently marked or engraved on the frame, and also on the face; or not being in a complete state, with all the parts properly fixed in the case.—9 and 10 Vict. cap. 102, s. 9.<sup>(2)</sup>

**COIN,** viz. False Money, or Counterfeit Sterling; or Silver of the Realm, or any Money purporting to be such, not being of the established standard in weight or fineness.

**GOODS** from the Isle of Man, except such as be of the growth, produce, or manufacture thereof, or of the United Kingdom, and except Corn, Grain, Meal, or Flour.

**GUNPOWDER,** except by licence from her Majesty, such licence to be granted for furnishing her Majesty's stores only.

**MALT.**

**PAPER.** Printed on in the English language.<sup>(3)</sup>

**PARTS of ARTICLES.** Any distinct or separate part of any article not accompanied by the other part, or all the other parts of such articles, so as to be complete and perfect, if such article be subject to duty according to the value thereof.

<sup>(1)</sup> Relaxed in favour of such countries as become parties to the international copyright treaty.

<sup>(2)</sup> Clocks of the description usually imported from the United States of America, not having the maker's name and place of abode marked on the frame and on the face, do not fall within the table of prohibitions.—G. O. 19th August, 1874.

<sup>(3)</sup> Cards printed in the English language in a foreign country, descriptive of wines imported, are not liable to detention, as being prohibited.—G. O. 7th November, 1872.

**GOODS ABSOLUTELY PROHIBITED TO BE IMPORTED. 3**

**PRINTS, Indecent or Obscene, Paintings, Books, Cards, Lithographic or other Engravings, or any other indecent or obscene articles, imported, shall be forfeited, and may be seized by any officer of her Majesty's Customs, and destroyed as the Commissioners of her Majesty's Customs shall direct.—9 and 10 Vict. cap. 102.**

**SNUFF WORK.**

**SPIRITS from the Isle of Man.**

**TOBACCO STALKS** stripped from the leaf, whether manufactured or not.

**TOBACCO STALK FLOUR.**

And if any goods shall be imported,<sup>(1)</sup> or brought into the United Kingdom, contrary to any of the prohibitions or restrictions above mentioned, in respect of such goods, the same shall be forfeited.

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(<sup>1</sup>) No goods shall be deemed to be *imported* from any particular place unless direct from such place, and shall have been there laden on board the importing ship, either as the first shipment of such goods, or after the same shall have been actually landed at such place.—8 and 9 Vict. cap. 86, s. 49.

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All *manufactured* goods shall be deemed to be the *produce* of the country of which they are the manufacture.—8 and 9 Vict. cap. 88, s. 5.

## GOODS SUBJECT TO CERTAIN RESTRICTIONS

ON

### IMPORTATION.<sup>(1)</sup>

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THE several sorts of Goods hereinafter enumerated, being the produce of Europe, shall not be imported into the United Kingdom to be used therein, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which they are imported,<sup>(2)</sup> on forfeiture of the goods, and 100*l.* by the master of the ship.—8 and 9 Vict. cap. 88, s. 2.

Barilla,  
Bark of Oak,  
Boards,  
Brandy,  
Brimstone,  
Clover Seed,  
Cork,  
Corn or Grain,  
Currants,  
Figs,

Flax,  
Hemp,  
Lemons,  
Linseed,  
Madders,  
Madder Roots,  
Masts,  
Olive Oil,  
Oranges,  
Prunes,

Raisins,  
Rapeseed,  
Shumac,  
Tar,  
Tallow,  
Timber,  
Tobacco,  
Wine,  
Wool.

Austrian vessels and their cargoes arriving from ports of the Danube, as far as Galatz, or when coming from Odessa, or through any of the ports at the mouth of the Vistula, shall be admitted upon the same terms as goods imported from Austrian ports.—O. C. 23rd June, and T. O. 28th June, 1841; and O. C. 4th March, and G. O. 28th March, 1844.

Prussian vessels, and vessels belonging to states forming the "Germanic Union of Customs," bringing cargoes legally importable, shall, when coming from the mouths of the rivers Meuse, Ems, Weser, and Elbe, or from the mouths of any navigable river between the Elbe and

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<sup>(1)</sup> Under the act 8 and 9 Vict. cap. 86, except where otherwise stated.

<sup>(2)</sup> The operation of this act, in so far as it concerns the importation of corn or grain, is suspended until 1st March, 1848.

## GOODS SUBJECT TO RESTRICTIONS ON IMPORTATION. 5

the Meuse, be admitted as if coming from their national ports.<sup>(1)</sup>—  
D. C. 11th Aug., and T. O. 25th Oct., 1841.

Russian vessels and their cargoes arriving from the mouth of the Vistula, the Niemen, or any other river forming the outlet of a navigable stream, having its source in, or passing through, the dominions of the Emperor of Russia, shall be admitted on the same terms as if arriving from Russian or Finnish ports.—O. C. 24th Feb., 1843.

Privileges of navigation and trade are likewise extended to the ships and cargoes of the undermentioned countries and states:

|  |   |  |
|--|---|--|
| Mecklenburg Schwerin,<br>Mecklenburg Strelitz,<br>Oldenburg,<br>Hanse Towns.<br>Hanover. | } | T. O. 27th Sept., and G. O. 3rd Oct. <sup>29</sup> 1843.<br><br>T. O. 24th Sept., and G. O. 14th Oct., 1844. |
|--|---|--|

**CARDS.**—Foreign Playing Cards not having the name and place of residence of the foreign maker printed or marked on one card of every pack and on every wrapper, or if any of such cards or wrapper shall be printed or marked in any way with the name of any maker of cards duly licensed within the United Kingdom, such cards shall not be entered to be warehoused. And all such foreign cards, wrappers, &c. not printed as aforesaid, or on any of which shall be printed, or marked the name of any licensed maker of cards within the United Kingdom, shall be forfeited, and may be seized by any officer of Customs or Excise, and shall and may be proceeded upon to condemnation, according to any laws of Customs or Excise in force at the time.—9 Geo. IV. c. 18.

<sup>(1)</sup> The convention entered into between Great Britain and Prussia, in 1841, modified, to a certain extent, the navigation practice of this country. By that treaty certain ports between the Elbe and the Meuse, which were considered as the natural outlets of certain inland German states, were deemed to be ports of those states, although, in point of fact, not within their territory; and vessels coming from those ports were to be admitted here on the same conditions as if they formed part of that territory. That privilege was granted to the Prussian and Zollverein navigation and commerce in return for certain privileges granted to British vessels in Prussian ports. That treaty might be put to an end to in the present year, if notice was given before the 1st July.

The Prussian Government has given that notice, intimating, at the same time, on behalf of Prussia and the Zollverein, that they are dissatisfied with that treaty; and it was also intimated that if Great Britain should continue to persist in adhering to her comparatively restrictive navigation system, the states of the Zollverein would think their interest to establish differential duties of 20 per cent. upon the manufactures, the produce, and the commodities of Great Britain.—*Lord Palmerston's Speech in the House of Commons, July 2nd, 1847.*

**EAST INDIA GOODS:** viz. Goods of places within the limits of the East India Company's Charter, unless into the Ports of

| <i>England.</i>   | <i>Scotland.</i>   | <i>Ireland.</i>   |
|---|--|---|
| London,<br>Liverpool,<br>Bristol,<br>Hull,<br>Newcastle,<br>Plymouth,<br>Gloucester,<br>Dover,<br>Exeter, | Goole,<br>Lancaster,<br>Portsmouth,<br>Southampton,<br>Sunderland,<br>Yarmouth,<br>Whitehaven,<br>Preston. | Leith,<br>Greenock,<br>Glasgow,<br>Port Glasgow,<br>Aberdeen,<br>Dundee.<br><br>Dublin,<br>Belfast,<br>Cork,<br>Limerick,<br>Waterford,<br>Londonderry. |

*And such other ports as shall be approved by the Lords of the Treasury, and be declared by Order in Council, fit and proper for such importation.*

**FISH.**—Fish of Foreign taking, and all Train Oil, Blubber, Spermaceti Oil, Head-matter, Skins, Bones, and Fins, the produce of fish, or creatures living in the sea, except Anchovies, Eels, Turbots, and Lobsters, unless in vessels which shall have been cleared out regularly with such Fish on board from some foreign port.

**GLOVES of LEATHER,** unless in packages, each of which shall contain 100 doz. pairs of such gloves at least; and in ships of 60 tons burden or upwards.—8 and 9 Vict. cap. 86, s. 63. See also p. 9.

**GOODS,** the produce of Asia, Africa, or America, shall not be imported from Europe into the United Kingdom, to be used therein, on forfeiture of the same, and 100*l.* by the master of the ship, except the following, viz:—<sup>(1)</sup>

Goods, the produce of the dominions of the Emperor of Morocco, which may be imported from places in Europe within the Straits of Gibraltar:

Goods, the produce of Asia or Africa, which (having been brought into places in Europe within the Straits of Gibraltar, from or through places in Asia or Africa within those Straits, and not by way of the Atlantic Ocean,) may be imported from places in Europe within the Straits of Gibraltar:

Goods, the produce of places within the limits of the East India Company's Charter, which (having been imported from those places into Gibraltar or Malta in British ships) may be imported from Gibraltar or Malta:

<sup>(1)</sup> Corn, Maize, Grain, Flour, Meal, Rice, or Potatoes, the growth or produce of any country, may be imported for home use until 1st March, 1848.

GOODS, the produce of Asia, &c., continued.

Goods taken by way of Reprisal by British ships : and Bullion, Diamonds, Pearls, Rubies, Emeralds, and other Jewels or Precious Stones.—8 and 9 Vict. cap. 88, s. 3.

GOODS the produce of Asia, Africa, or America, shall not be imported into the United Kingdom, to be used therein, in foreign ships, unless they be the ships of the country, in Asia, Africa, or America, of which the goods are the produce, and from which they are imported, under forfeiture of the same, and 100*l.* by the master of the ship, except the following : viz :—

Goods, the produce of the dominions of the Grand Seigneur, in Asia or Africa, which may be imported from his dominions in Europe, in ships of his dominions :

Raw Silk and Mohair Yarn, the produce of Asia, which may be imported from the dominions of the Grand Seigneur in the Levant Seas, in ships of his dominions : and Bullion.—s. 4.

GOODS of Guernsey, Jersey, Alderney, or Sark. No goods shall be imported into the United Kingdom, from the islands of Guernsey, Jersey, Alderney, or Sark, except in British ships, on forfeiture of the same, and 100*l.* by the master of the ship.—8 and 9 Vict. cap. 88, s. 6.

HIDES, &c. Her Majesty may prohibit, by order in Council, the importation into the United Kingdom, of any Hides or Skins, Horns or Hoofs, or any other part of any Cattle or Beast, in order to prevent any contagious distemper.

SILK: viz. Manufactures of Silk, being the manufactures of Europe, unless into the ports of London, Liverpool, Hull, or Southampton, or ports appointed by the Lords of the Treasury, or into the port of Dublin direct from Bordeaux, or into the port of Dover direct from Calais or Boulogne, and unless in ships of sixty tons burden or upwards. See also p. 9.

SPIRITS, not being Perfumed, or Medicinal Spirits, unless in ships of 60 tons burden at least, and unless in casks, or other vessels capable of containing liquids, each of such casks, or other vessels, being of the size or content of twenty gallons at the least,<sup>(1)</sup> or in glass bottles, or stone bottles, not exceeding the size of quart bottles, and being really part of the cargo of the ship, in which the same are imported, and included in the manifest, or other papers, enumerating or describing the cargo.

<sup>(1)</sup> Geneva may be imported in glass bottles containing not more than three pints in each of such bottles.—9 and 10 Vict. cap. 102.

**TEA**, unless from the Cape of Good Hope, or places eastward of the same to the Straits of Magellan, and only into the following ports, viz.:—

| <i>England.</i>   | <i>Scotland.</i>                                 | <i>Ireland.</i>                            |
|---|--|--|
| London,<br>Liverpool,<br>Bristol,<br>Hull,<br>Newcastle-upon-Tyne,<br>Preston,<br>Whitehaven. | Leith,<br>Glasgow,<br>Greenock,<br>Port Glasgow. | Dublin,<br>Belfast,<br>Cork,<br>Waterford. |

**TOBACCO and SNUFF** may only be imported in a ship of the burthen of 120 tons or upwards; and into the following ports, viz.:—

| <i>England.</i>   | <i>Scotland.</i>  | <i>Ireland.</i>   |
|---|---|---|
| London,<br>Liverpool,<br>Bristol,<br>Hull,<br>Lancaster,<br>Cowes,<br>Falmouth,<br>Whitehaven,<br>Plymouth,<br>Newcastle-upon-Tyne,<br>Southampton,<br>Preston; | Glasgow,<br>Port Glasgow,<br>Aberdeen,<br>Leith,<br>Greenock; | Dublin,<br>Belfast,<br>Cork,<br>Galway,<br>Limerick,<br>Londonderry,<br>Newry,<br>Sligo,<br>Waterford,<br>Wexford,<br>Drogheda; |

*Or into other such ports as may hereafter be appointed for such purpose by the Lords of the Treasury.*

**TOBACCO and SNUFF** may not be imported into the United Kingdom, unless in hogsheads, casks, chests, or cases, containing at least 100 lbs. net weight if from the East Indies,<sup>(1)</sup> or 300 lbs. weight if from any other place, or

(1) Manilla Tobacco imported in illegal packages may be admitted upon payment of a fine, and upon condition that if the same be cleared for exportation, it should be repacked into legal packages.—T. O. 22nd Oct., and G. O. 2nd Nov., 1823.

Tobacco for private use, in packages under the legal size, may be admitted to entry by special leave of the Board, provided the Tobacco is *bond fide* for the use of the person to whom it is consigned, and is regularly inserted in the manifest and report, and provided the application and proof be made by such person and not by an agent.—B. M. 1st Nov., 1828.

Samples of Tobacco under the legal weight, imported with the hogsheads or other packages to which they belong, and labelled to correspond with the mark and numbers of such hogsheads or packages may be admitted to entry and weighed with the packages to which the respective samples belong, provided the same be duly reported as samples.—G. O. 16th Feb., 1823.

**TOBACCO—continued.**

100 lbs. weight of cigars at least from any place, not being separated or divided in any manner within the cask or package on forfeiture thereof; except Tobacco of the dominions of the Turkish empire, which may be packed in inward bags or packages, or separated or divided in any manner; provided the outward package be a hogshead, cask, chest, or case, and contains 300 lbs. net at least.

Tobacco the produce of Mexico, or the produce of South America, or the islands of St. Domingo, or Cuba, imported direct from those places respectively, or from the warehouse in Jamaica, or some other British possession in America, may not be imported, unless in packages containing at least 30 lbs. weight each.

Negrohead Tobacco, the produce of, and imported from the United States of America, may not be imported unless in packages of not less than 150 lbs. weight each.—8 and 9 Vict. cap. 86, s. 63, and 9 and 10 Vict. cap. 102.

Tobacco the produce of Porto Rico, of Trinidad or of Mexico, or of South America, or of the islands of St. Domingo or of Cuba, or any Tobacco legally imported from Malta for home consumption, may not be imported unless in packages, each containing at least 80 lbs. net of such Tobacco.—9 and 10 Vict. cap. 102.

And if any Goods shall be imported into the United Kingdom contrary to any of the prohibitions and restrictions herein-before mentioned, the same shall be forfeited.—8 and 9 Vict. cap. 86, s. 63.

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**DAMBRICS OF LAWNS, LEATHER GLOVES, TOBACCO, CIGARS, or SNUFF, MANUFACTURES OF SILK.**—The master of every ship arriving from any place whatever, at any port in the United Kingdom, shall report, according to the best of his knowledge, the general denomination of the contents of every package of the before-named Goods, and failing to do so, he shall forfeit £100.—9 and 10 Vict. cap. 102.

**GOODS MAY BE ENTERED  
TO BE  
WAREHOUSED FOR EXPORTATION ONLY,  
ALTHOUGH PROHIBITED.<sup>(1)</sup>**

If by reason of the sort of any goods, or of the place from whence, or the country or navigation of the ship in which any goods have been imported, they be such or be so imported as that they may not be used in the United Kingdom, they shall not be entered except to be warehoused for exportation only.—8 and 9 Vict. cap. 86, s. 65.

Goods of any sort,<sup>(2)</sup> or the produce of any place, not otherwise prohibited than by the Law of Navigation, may be imported into the United Kingdom from any place in a British ship, and from any place not being a British possession in a foreign ship of any country, and however navigated; to be warehoused for exportation only.<sup>(3)</sup>—8 and 9 Vict. cap. 88, s. 22.

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**RETURNED GOODS ENTERED BY BILL OF  
STORE.**

It shall be lawful to re-import into the United Kingdom, from any place in a ship of any country, any goods (except those herein-after mentioned) which shall have been legally exported, and to enter the same by Bill of Store, referring to the entry outwards and exportation thereof, provided the property in such goods continue in the person by whom, or on whose account the same have been exported, and that

<sup>(1)</sup> Foreign goods, with British marks, cannot be warehoused for exportation.—9 and 10 Vict. cap. 102.

<sup>(2)</sup> Goods, free of duty, imported contrary to the navigation laws, and warehoused for exportation only, if required to be removed to another port for exportation, bond must be taken in a penalty equivalent to the value of the goods, for their due delivery into the custody of the officers at that port.—G. O. 13th January, 1848.

<sup>(3)</sup> The goods must, however, be reported and entered for exportation only.

such re-importation take place within six years from the date of the exportation; and if the goods so returned be foreign goods, which had before been legally imported into the United Kingdom, the same duties shall be payable thereon as would at the time of re-importation be payable on the like goods, under the same circumstances of importation as those under which such goods had been originally imported, or such goods may be warehoused as the like goods might be warehoused upon a first importation thereof.

Provided always that the several sorts of goods enumerated or described in the Table following, shall not be re-imported into the United Kingdom for home use, upon the ground that the same had been legally exported from thence, but that the same shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom, viz.:—

Corn, Grain, Meal, Flour, Malt, Hops, and Tea.

Goods for which any Bounty or Drawback of Excise had been received on exportation (unless by special permission from the Commissioners of the Customs, and on repayment of such Bounty or Drawback.)

Also all goods for which a bill of store cannot legally be issued, except small remnants of British goods, by special permission of the said Commissioners, and upon proof that they are British, and had not been sold.

Provided that Tobacco, re-imported by bill of store, shall be subject to all the restrictions imposed by law upon Tobacco imported into the United Kingdom, and shall be liable to forfeiture, if imported contrary to such restrictions.—8 and 9 Vict. cap. 86, s. 33.

*Method of taking out Bill of Store.*—The person in whose name any goods so re-imported were entered for exportation, shall deliver to the searcher, at the port of exportation, an exact account, signed by him, of the particulars thereof, referring to the entry and clearance outwards, and to the return inwards of the same, with the marks and number of the package inwards and outwards; and the searcher, finding that such goods had been legally exported, shall grant a bill of store for the same; and if the person in whose name such goods were entered for exportation was not the proprietor, but his agent, he shall declare on such bill of store the name of the person by whom he was employed; and if the person to whom such returned goods are consigned shall not be the proprietor and exporter, he shall declare on such bill of store the name of the person for whose use such goods have been

consigned to him; and the real proprietor shall declare <sup>(1)</sup> to the identity of the goods, and that he was at the time of exportation and of re-importation the proprietor of such goods, and that the same had not been sold during such time to any other person, and such declaration shall be made at the ports of exportation and of importation respectively, and thereupon the goods shall be admitted to entry by bill of store, and a warrant granted.<sup>(2)</sup>—S. 34.

### ENTRY OF GOODS INWARDS.

(8 and 9 Vict. cap. 86.)

*Report and Entry.*—That the officers of Customs might have full cognizance of all ships coming into any port in the United Kingdom, and of all goods on board, or which may have been on board, it is enacted that no goods shall be unladen from any ship arriving from foreign parts, nor shall bulk be broken before due report of such ship, and due entry of such goods, shall have been made and warrant granted; and that no goods shall be so unladen, except at such times and places as are directed; and all goods not duly reported, or which shall be unladen contrary hereto, shall be forfeited; and if bulk be broken contrary hereto, the master shall forfeit the sum of 100*l.*; and if, after the arrival of any ship within four leagues of the coast of the United Kingdom, any alteration be made in the stowage of the cargo, so as to facilitate the unloading of any part of such cargo, or if any part be staved, destroyed, or thrown overboard, or any package be opened, such ship shall be deemed to have broken bulk.—S. 2.

*Manifest.*—No goods shall be imported in a British ship unless the master shall have on board a manifest of such goods, made out, and dated, and signed by him at the place where the goods were taken on board; the manifest to set forth the name and the tonnage of the ship, the name of the master and of the place to which the ship belongs, and to contain a particular account and description of all the packages on board, their marks and numbers, and of the sorts of goods, and different kinds of each sort, to the best of the master's knowledge.—S. 3.

*Manifest Wanting.—Penalty.*—If any goods shall be im-

<sup>(1)</sup> See Declaration No. 20, page 31.

<sup>(2)</sup> When the proprietor of British manufactured goods, returned to this country for want of sale, does not reside at or near the port of re-importation, the requisite declaration may be made before a local magistrate.—G. O. 3rd March, 1843.

ported without such manifest, or if any goods specified thereon be not on board, the master shall forfeit 100*l*.—S. 5.

*Master to Report.*—The master of every ship arriving from foreign parts, whether laden or in ballast, shall, within twenty-four hours after arrival, and before bulk be broken, make due report of such ship, and shall subscribe a declaration to the truth thereof; and such report shall contain the particulars of all the packages on board, to the best of his knowledge, and the general denomination of the contents of every package containing the following articles imported from any foreign place in Europe: (1) namely,—Cambrics or Lawns, Leather Gloves, Manufactures of Silk, Tobacco, Cigars or Snuff, and of the place or places where such goods were taken on board, and of the burden of such ship, where built, or if British, (2) of the port of registry, and of the country of the people to whom such ship belongs, and of the name and country of the master, and of the number of the crew, stating how many are subjects of the country to which the ship belongs, and how many are of some other country; and in such report it shall further be declared whether, and in what cases, such ship has broken bulk in the course of her voyage, and what part of the cargo, if any, is intended for importation at such port, and what part, if any, at another port, and what part, if any, is prohibited to be imported (3) except to be warehoused for exportation only, and what part, if any, is intended for exportation, and what surplus stores remain on board, and, if a British ship, what foreign-made sails or cordage are in use on board; and the master of any ship who shall fail to make such report, or who shall make a false report, shall forfeit 100*l*. (4)—S. 7.

(1) The master of every ship arriving from any place whatever, shall report, according to the best of his knowledge, the general denomination of the contents of every package of the above-named goods; and failing to make such report, shall forfeit 100*l*.—9 and 10 Vict. cap. 102.

(2) If the ship has received foreign repairs, exceeding twenty shillings the ton, the master must so report.

(3) For prohibition on importation see page 1.

(4) In cases in which application shall be made by the master of a vessel to amend his report, and the duties on the goods shall not exceed 20*l*., the Collector and Controller may, upon proof to their satisfaction that no fraud had been intended, allow the master to amend his report, and thereupon admit the goods to entry, upon payment of the proper duties; and in cases of Timber and Wood goods from the British Colonies, so added to the report, where the duties shall not exceed 10*l*., the goods may be admitted to entry at the low duty, on a satisfactory declaration being made that the excess is of the same description and produce as that part of the cargo mentioned in the Certificate of Clearance.—G. O. 20th Nov., 1841.

In cases of deficiency in the quantities reported, the Collector and Controller may, upon production of similar proof, allow the master to amend his report.—G. O. 20th Nov., 1841.

*Manifest to be delivered.*—The master shall, at the time of making his report, deliver the manifest, and if the Collector or Controller require it, a bill or bills of lading, or a true copy thereof; and shall answer all questions put to him relating to the voyage, under a penalty of £100.—S. 10.

*Cargo for two ports.*—If any part of the cargo is reported for importation at some other port in the United Kingdom, the Collector and Controller of the port at which some part of the cargo has been delivered, shall notify such delivery on the manifest, and return the same to the master.—S. 11.

*Time allowed for entry of goods.*—The importer of any goods must, within 14 days after the arrival of the ship with the same, make perfect entry inwards of such goods, or entry by bill of sight, at the Custom-House, and within such time land the same <sup>(1)</sup> and in default of such entry and landing, the officers of the Customs may convey such goods to the Queen's warehouse, for security of duties; and if the duties due thereon shall not be paid within 3 months after the time aforesaid shall have expired, together with all charges of removal and warehouse-rent, the same shall be sold, and the produce thereof applied to the payment of freight and charges, next of duties, and the overplus, (if any,) paid to the proprietor of the goods.—S. 16.

*Expense of guarding goods not entered and landed.*—Whenever any officer of the Customs shall have been kept in charge of any goods beyond the time allowed by law for the same being entered and landed, it shall be lawful for such officer to detain the vessel in which such goods shall have been imported, provided the same are remaining on board the vessel, until the expenses so incurred, shall have been paid to such person as the Commissioners of the Customs shall appoint; and in all cases where the goods shall have been put out of the vessel, the person or persons in whose names the same shall have been entered, shall pay to the person so appointed all such expenses as may have been so incurred by such officer; and such goods shall and may be detained until such expenses shall have been paid; and if not paid within one month after demand made in writing of such person or persons by any officer of the Customs, the same shall and may be sold, and the proceeds applied first to the payment of freight and charges, next of duties, next of the officer's ex-

(1) When the cargoes of vessels are not discharged within fourteen days, and it shall appear that unnecessary delay has taken place, the parties are to be called upon in writing to show cause why the goods should not be conveyed to the Queen's warehouse, and dealt with according to law; and the circumstances of the case, with the explanation of the parties, are to be submitted to the Board.—B. M. 2nd September, 1834.

nse, and of the charges attending the seizure and sale of such goods, and the overplus (if any) shall be paid to the proprietor.—S. 17.

*Bills of entry to be delivered.*—Persons entering goods inwards (whether for payment of duty or to be warehoused, or whether such goods be free of duty) must deliver to the Collector or Controller a bill of the entry of such goods fairly written in part, and fairly printed in part, IN WORDS AT LENGTH, expressing the name of the ship, and of the master

the ship in which the goods were imported, from whence bought, and the description and situation of the warehouse, to be warehoused, and the name of the person entering the goods, the number and description of the respective packages, and in the margin the marks and numbers of such packages; and shall pay down any duties payable, and such person shall deliver at the same time two or more duplicates, as the case may require, of such bill, in which all sums and numbers may be expressed in figures arranged in such form and manner, and the number of such duplicates shall be such as the Collector and Controller shall require; and such bill being duly signed by the Collector and Controller, and transmitted to the landing-waiter, shall be the warrant to him for the landing and delivering such goods.—S. 18.

*Entry not valid, unless agreeing with manifest, &c.*—No entry, nor any warrant for the landing of any goods, or for the taking of any goods out of any warehouse, shall be deemed valid, unless the particulars of the goods and packages correspond with those purporting to be the same, in the ship's report, and in the manifest where required, and in the certificate or other document where required, nor unless the goods shall have been properly described in such entry; and any goods taken or delivered out of any ship or warehouse, or for the delivery of which, or for any order for the delivery of which from any warehouse, demand shall have been made, not having been duly entered, shall be forfeited.—S. 20.<sup>(1)</sup>

*Goods at value.*—If the goods shall be charged to pay duty

<sup>(1)</sup> *Goods imported for re-exportation.*—In instances of packages of goods, imported for the purpose of re-exportation, the examination is not to extend beyond one or two of the packages included in each entry, provided the goods be either at once taken from the importing to the exporting vessel, or, if landed from the importing vessel, that they be immediately placed in a secure warehouse, selected for the purpose, here to remain unopened under the locks of the Crown, until taken out for shipment on board the exporting vessel; and provided also that the contents of each package be specially endorsed on the warrant, and that the removal of the goods in each instance take place in charge of an officer.—T. O. 7th October, 1846. G. O. 13th October, 1846.

according to the number, <sup>(1)</sup> measure, or weight thereof, such number, measure, or weight, must be stated in the entry; if, according to the value, such value must likewise be stated in the entry, and affirmed by the declaration of the importer or his known agent, written upon the warrant of entry, and attested by his signature; <sup>(2)</sup> and if the goods in such entry be chargeable at the option of the officers of Customs, either according to the number, measure, or weight thereof, or according to the value thereof, then, as well such number, measure, or weight, as also such value, shall be in like manner stated in the entry, <sup>(3)</sup> and attested; and if any person make such declaration, not being the importer or proprietor of such goods, nor his agent duly authorized by him, such person shall forfeit £100.—S. 21.

*Free Goods.—Value to be stated on entry.*—And whereas it is expedient that correct accounts may continue to be taken of the value of the imports of certain goods upon which duty has hitherto been charged according to the value thereof, but upon which goods the duties have been repealed; be it enacted, that upon the entry inwards of any such goods, the value thereof shall be stated in the entry, and shall be affirmed by the declaration of the importer or his agent, and if such declaration be false, the person signing the same shall forfeit a sum not exceeding £20; and it shall be lawful for the officer appointed to examine such goods, to call for the invoice, bills of parcels, and such other documents relating thereto, as he may think necessary for ascertaining the true value of the same.—S. 23.

*Agents to be Licensed.*—It shall not be lawful for any person to act as an agent for transacting business in the Port of London, which shall relate to the entry or clearance of any ship, or of any goods, or of any baggage, unless authorized so to do by licence from the Commissioners of her Majesty's Customs; and if any person shall act as such agent, not being so licensed, or if any person shall be in partnership in such agency with any person not so licensed, such person shall, for every such offence forfeit the sum of £100.—S. 158.

*Agent may appoint Clerks to act.*—Any such agent or

(1) In all cases where the merchant is unable to specify the exact number or quantity of saleable goods contained in the packages, he is at liberty to pass a warehousing entry for such goods without specifying the quantity or number, in the same manner as is now practised with respect to all other descriptions of goods.—B.M. 12th November, 1834.

(2) See Declaration No. 26, page 32.

(3) In cases in which any articles shall have been undervalued, or entered under a wrong denomination, and the difference of duty shall not exceed £10, the Collector and Controller, after full inquiry, may permit the entry to be amended, on proof being adduced that no fraud had been intended, taking a deposit not exceeding £2, to abide the Board's decision.—G. O. 21st November, 1841.

agents in co-partnership may appoint any person, without licence, to be his or their clerk in transacting such agency; but no person shall be admitted to be such clerk to more than one agent or co-partnership of agents, nor until his name and residence, and the date of his appointment, shall have been endorsed on the licence of every such agent, and signed by him.—S. 161.

*Goods Undervalued.*—If, upon the examination of any goods entered to pay duty according to the value thereof, it shall appear to the officers of Customs that such goods are not valued according to the true value thereof, it shall be lawful for such officers to detain and secure such goods, and within seven days from the day on which the goods shall be finally examined by the proper officers by virtue of a duty-paid entry, if it be in England, or within ten days from such last-mentioned day, if it be in any port in Scotland, Ireland, or the Isle of Man, to take such goods for the use of the Crown; and if a different rate of duty shall be charged upon any goods, according as the value of the same shall be described in the entry, to be above or to be below any particular price or sum, and such goods shall be valued in the entry so as to be liable to the lower rate of duty, and it shall appear to the officers of the Customs that such goods, by reason of their real value, are liable to the higher rate of duty, they may, in like manner, take such goods for the use of the Crown; and the Commissioners of her Majesty's Customs shall thereupon, in any of such cases, cause the amount of such valuation, together with an addition of £10 per centum thereon, and also the duties paid upon such entry, to be paid to the importer or proprietor of such goods in full satisfaction for the same, and shall dispose of such goods for the benefit of the Crown; and if the produce of the sale shall exceed the sums so paid, and all charges incurred by the Crown, one moiety of the overplus shall be given to the officer or officers who had detained and taken the goods; and the money retained for the benefit of the Crown shall be paid into the hands of the Collector of the Customs, with the knowledge of the Controller, and be carried to account as duties of Customs.—S. 22.

*Goods Damaged.*—Goods, except goods paying duty at value, and except the following goods, viz.—

|                  |              |
|------------------|--------------|
| Cantharides,     | Opium,       |
| Cocoa,           | Oranges,     |
| Coculus Indicus, | Pepper,      |
| Coffee,          | Raisins,     |
| Currants,        | Sugar,       |
| Figs,            | Tea,         |
| Guinea Grains,   | Tobacco, and |
| Lemons,          | Wine,        |
| Nux Vomica,      |              |

receiving damage during the voyage, after they were shipped abroad in the ship importing the same, and before they were landed in the United Kingdom, an abatement of the duties will be allowed in proportion to the damage, on proof being made by declaration,<sup>(1)</sup> to the satisfaction of the Commissioners of the Customs, or of any officers of Customs acting therein under their directions, that such damage was received after the goods were shipped abroad in the ship importing the same, and before they were landed in the United Kingdom; and provided claim to such abatement of duties be made at the time of the first examination of such goods; but if, on examination of the goods, the officers of Customs shall be incompetent to estimate such damage, or if the importer be not satisfied with the abatement made by them, the Collector and Controller shall choose two indifferent merchants experienced in such goods, who shall examine the same, and shall make and subscribe a declaration,<sup>(2)</sup> stating in what proportion, according to their judgment, such goods are lessened in their value by reason of such damage, and thereupon the officers of Customs may make an abatement<sup>(3)</sup> of the duties according to the proportion of damage so declared by such merchants.—S. 30, 31, and 32.

*Goods entered by Bill of Sight.*—If the importer of goods or his agent cannot for want of full information make a perfect entry, and shall declare before the Collector or Controller to the truth thereof, it shall be lawful for the Collector or Controller to receive an entry by Bill of Sight for the packages by the best description which can be given, and thereupon grant a warrant in order that the same may be provisionally landed and examined by such importer in presence of the proper officers; and within three days after

(1) See Declarations Nos. 8 and 9, p. 28 and 29.

(2) See Declaration No. 10, p. 29.

(3) In cases of allowance for damage, where the duty on the proportions adjudged shall not exceed £10, the same may be allowed by the Collector and Controller, by the usual certificate of damage.

And in cases where an allowance shall have been certified by the landing officers, as proper to be made for increase of quantity in goods imported, from having become mixed with salt water, or extraneous matter during the voyage, and where the duty on the proposed allowance shall not exceed £10, the Collector and Controller may direct the same to be deducted from the foot of the landing account.—G. O. 20th November, 1841.

When damaged goods are duty paid, the allowance is to be returned by certificate; but if warehoused, by a deduction on the warrant for home consumption.—G. O. 25th May, 1827.

No claim for abatement of duties will be allowed unless made in writing within four days from the first examination of the goods, and while they remain in the custody of the officers.—B. M. 3rd January, 1829.

the landing thereof, the importer shall make a full and perfect entry thereof, and shall either pay the duties thereon or shall duly warehouse the same; and in default of perfect entry within three days, such goods shall be taken to the Queen's warehouse, and if the importer shall not within one month after make a perfect entry thereof, and pay the duties on such part as can be entered for home use, together with the charges of removal and of warehouse rent, such goods shall be sold for the payment of such duties (or for exportation, if they be such as cannot be entered for home use or shall not be worth the duties and charges) and for the payment of such charges, and the overplus, if any, shall be paid to the importer or proprietor thereof.—S. 24 and 25.

*Deposit to be made.*—On entry by Bill of Sight,<sup>(1)</sup> a deposit shall be made in sufficient amount to cover the duties payable on the goods intended to be landed or examined thereby; and the importer or his agent shall make and subscribe a declaration that he has not any reason to believe that the duties on the goods will amount to more than the sum deposited; and if the sum so deposited shall not be equal in amount to the duties payable upon all the goods contained in any single package landed or examined thereby no part shall be delivered until a perfect entry or entries is or are made for the whole of the goods contained in such package.—S. 26 and 27.

*Bill of Sight to be endorsed.*—Before any such goods shall be delivered, the importer or his agent shall endorse upon the Bill of Sight a particular account thereof, to which he shall affix his signature and place of abode, with the date of making such endorsement.—S. 28.

*Goods concealed—forfeited.*—Where any package or parcel shall have been landed by Bill of Sight, and any goods or other things shall be found in such package or parcel concealed in any way, or packed with intent to deceive the officers of the Customs, as well all such goods and other things, as the package or parcel in which they are found, and all other things contained in such package or parcel shall be forfeited.—S. 29. <sup>(2)</sup>

<sup>(1)</sup> Goods entered by Bill of Sight, or which are subject to *ad valorem* duty may not be removed from the importing vessel without being accompanied by a tidewaiter.—B. M. 30th May, 1829.

<sup>(2)</sup> Bills of Sight are not required for goods landed under dock orders, or for those taken to the Queen's warehouse for security of duties; but such goods are to be examined on the production of the bill of lading or other authority, and be delivered on payment of the proper duties.—B. M. 23rd April, 1831.

*Certificates of Clearance.*—No goods shall be entered as being of or from any British Possession abroad, (if any benefit attach to such distinction,) except the territories subject to the Government of the Presidencies of FORT WILLIAM in BENGAL, FORT ST. GEORGE, and BOMBAY, respectively, unless the master of the ship importing the same shall have delivered to the Collector or Controller a certificate, under the hand of the proper officer of the place where such goods were taken on board, of the due clearance of such ship from thence, containing an account of such goods.—S. 36.

*Certificate of Produce*—is required before the under-mentioned goods can be admitted to entry into the United Kingdom<sup>(1)</sup> as being the produce of, or imported from a British Possession: viz.

CORN, GRAIN, MEAL, or FLOUR from any British Possession out of Europe.—5 Vict., sess. 2, cap. 14, s. 5.

SUGAR, COFFEE, COCOA, and SPIRITS from any British Possession in America, or from the island of Mauritius.—8 and 9 Vict. cap. 86, s. 38.

SUGAR, from places within the limits of the East India Company's Charter.—S. 39.

SUGAR and COFFEE, the produce of any British Possession within the limits of the East India Company's Charter, which shall have been imported into the Cape of Good Hope from the place of its production, and shall have been warehoused at the Cape of Good Hope, and subsequently imported from thence into the United Kingdom.—S. 40.

TIN, imported into the United Kingdom as the produce of, and imported from the British Possessions in India.—G. O. 11th March, 1844.

WINE, from the Cape of Good Hope.—S. 41.

ALL GOODS from the islands of Guernsey, Jersey, Alderney, Sark, or Man.—S. 43. And

SPERMACEI OIL of British taking, and imported from a British Possession.—S. 47.

(1) If the certificate of produce for goods of the above description be wanting, on application to the Board of Customs, the goods will be admitted at the low duty, on bond being given to produce the same.—See Declarations, p. 30, 31, and 32.

## REGULATIONS

AS TO

### PASSENGERS' BAGGAGE.

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*The attention of Passengers arriving from the Continent is drawn to the following regulations respecting the examination of Baggage.*

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Attendance is given at the different Baggage Warehouses in London, as follows:—

|  |  |
|--|--|
| Fresh Wharf,<br>The Custom House,<br>St. Katherine's Wharf,<br>and<br>Blackwall, | } From the 1st March till the 31st October, from 8 o'clock A.M. until 7 o'clock P.M.; and from 1st November till 28th February, from 9 o'clock A.M. until 5 o'clock P.M. |
|--|--|

As soon as all the baggage shall have been landed, those passengers having single packages will be entitled to have them first examined; after which the remaining passengers will be called in, according to the list furnished by the captain.

To insure regularity, passengers are requested to see that their names are properly inserted in the list.

Should the vessel arrive when the examining officers are not in attendance, the visiting officer to the ship will examine and deliver to such passengers as may require the same, any trifling quantity of baggage, consisting of wearing apparel only.

Passengers are particularly requested to notice that all merchandise brought with their baggage is liable to seizure.  
—B. M. 16th December, 1845.

If any passenger or other person on board any vessel or boat shall, upon being questioned by any officer or officers of Her Majesty's Customs, whether he or she has any foreign goods upon his or her person, or in his or her possession, deny the same, and any such goods shall, after such denial, be discovered upon his or her person, or in his or her possession,

such goods shall be forfeited, and such person shall forfeit treble the value of such goods.—8 and 9 Vict. c. 87, s. 80.

All wearing-apparel and baggage accompanying the proprietor, of whatever description, (except East India articles) is to be delivered duty free; provided it appears that the articles have been really worn, and were not made up for the purpose of being introduced into this country. Where the articles are not of this description, and liable to duty, or where the same are prohibited, the proprietors may leave them in the Queen's warehouse for a period not exceeding six months, in order to give them an opportunity of taking them back without payment of duty; but these regulations are to be confined to cases where there is no improper proceeding, or attempt to unship or land articles without the knowledge of the officers.—B. M. 6th August, 1822.

Pictures or images (used for devotional purposes) found in the baggage of foreign princes, noblemen, or persons of distinction, may be admitted duty free.—T. O. 12th May, 1814.

Any trifling article, necessary to enable a party to follow any particular profession, such as a flute, a violin, or musical or surgical instruments, *bonâ fide* the property, and in the use of the party in the ordinary exercise of his profession, may be admitted duty free.—B. O. July, 1828.

Vestments for Roman Catholic Clergy may be admitted to entry duty free, on application being made by the clergyman for whom such vestments are intended, who must duly certify<sup>(1)</sup> that the vestments imported by him are intended for public worship, and have not been procured for the purpose of sale, nor by agents employed to import them; and that in no case shall the indulgence be extended to more than one suit of each description of vestments used in Roman Catholic worship; and the Lords of her Majesty's Treasury reserve to themselves an examination into the ability of the party to provide vestments at their own expense, should they deem such inquiry expedient.—T. O. 22nd June, 1840.

In sanctioning the delivery of such vestments free of duty, it was their Lordships' intention to restrict the indulgence to those individuals only, who imported the articles themselves for public worship, and whose circumstances were of that limited nature, as to render them unable to pay the duty without sustaining serious inconvenience; and their Lordships direct, that these regulations may be strictly adhered to with respect to all future importations.—T. O. 15th October, 1840, and B. M. 15th May, 1841.

With respect to works of art for the adornment of churches,

(<sup>1</sup>) See Declaration No. 6, page 28.

their Lordships' decision thereon will be regulated by the circumstances of each case, on application being made for importation *duty free*.—T. O. 22nd June, 1840.

Foreign Watches and fowling-pieces, whether new or otherwise, must be regularly entered, and charged with duty, although the same form part of the passenger's baggage.—B. M. 3rd Dec. 1816. British fowling-pieces, the property of private individuals, may be delivered duty free, upon the parties making proof, to the satisfaction of the Officers of the Customs, that the same are of British manufacture, (1) instead of the parties making a special application to the Board.—B. M. 3rd Aug. 1831. And one pair of pistols, (if old and used,) brought by passengers in their baggage, will be delivered duty free.—B. M. 23rd Sept., 1829.

A single rifle or a single fowling-piece brought by a passenger with his baggage, allowed to be delivered duty free, upon declaration of the party that the same is for private use only.—G. O. 16th April, 1848.

British-Built Carriages actually in use by passengers as their travelling-carriages, are to be passed *duty free*.—B. M. 29th Aug., 1837.

Old British Plate.—Collectors and Controllers may allow the delivery, free of duty, of such old British Plate as may have been taken abroad by the persons who bring the articles back, on the usual declaration (2) being made and the landing officers being satisfied of the facts.—G. O. 9th Nov., 1844.

Trifling articles of Silk, and small quantities of Leather Gloves found in the baggage of passengers landing from the Continent, are to be admitted to entry for private use, on the usual declaration to that effect being made.—B. M. 7th Aug., 1833.

Articles of trifling value, in the baggage of passengers from the British Possessions, unaccompanied by certificates of clearance, where the high duty on the articles may not exceed 10s, and the principal landing officers are satisfied that the goods are imported from a British Possession, and are intended for private use, may be delivered at the low duty, without special application being made to the Board.—B. M. 7th Aug., 1844.

The remains of passengers' stores, unexpended on the voyage, may be admitted to entry, provided the same be brought openly and produced to the examining officers on board.—B. M. 25th May, 1817.

(1) See Declaration No. 7, p. 28.

(2) See Declaration No. 2, p. 27.

The duties are not to be charged on any quantity less than a pint of ordinary drinkable spirits of whatever strength; or half-a-pint of Eau de Cologne, or other cordial water, or any medicated or perfumed spirits or liquors, imported for private use.—T. O. 20th Oct., 1820.

Passengers arriving from the Continent or other short voyages, will be permitted to enter any quantity of Cigars under 3 lbs. weight; and passengers from the East or West Indies, or other distant voyages, any quantity not exceeding 7 lbs. weight, without special application to the Board.—G. O. 14th January, 1837.

Passengers permitted to enter for home use, as surplus stores, any quantity of Unmanufactured Tobacco not exceeding 9 lbs. in weight, without special application to the Board.—G. O. 30th March, 1844.

To prevent books, maps, and musical instruments, the property of individuals, being charged with duty more than once, the proprietor shall, on each re-importation, make declaration<sup>(1)</sup> that the duties were paid thereon on their original importation, or that he purchased them in this country, in a fair way of trade; that such are the same he exported from hence, and are now brought back for his private use, and not for sale in this country.—T. O. 3rd October, 1818, and B. M. 28th January, 1833.

Pictures, sketches, and drawings, brought from the Continent, and accompanied by the proprietor, are to be admitted free of duty upon a declaration<sup>(2)</sup> of the proprietor, that the same were wholly executed by him for his amusement, and are not intended for sale in this country.—T. O. 5th Aug., 1817.

The Board of Customs having had under consideration the present practice of passing entries for articles found in passengers' baggage brought to the Queen's warehouse, and being of opinion that passengers are too frequently exposed to unnecessary delay and expense in the mode at present pursued, have directed the following regulations to be established, viz.—

1st. That bills of sight shall not be required for the examination of passengers' baggage brought to the Queen's warehouse, whether accompanied by the proprietor or not.

2nd. That passengers' baggage, unaccompanied by the proprietor, be landed under baggage sufferances, for which sufferances no charge is to be made.

3rd. That passengers' baggage, accompanied by the pro-

(1) See Declaration No. 1, page 27. (2) See Declaration No. 18, p. 30.

prietor, be brought to the warehouse without sufferances, in charge of the proper officer, as at present.

4th. That books, plate, or other articles contained in passengers' baggage, on which drawback might have been received on exportation, be delivered, upon the declaration<sup>(1)</sup> of the passenger that no drawback was received thereon.

5th. That when a package containing passengers' baggage has no article liable to duty, the same shall be immediately delivered, without any charge for warehouse rent, provided the package has not been more than a week in the Queen's warehouse.

6th. That the proprietor be allowed to abandon any article he may consider not worth the duty.

7th. That in all cases in which there is found in the baggage of any passenger any article liable to duty, brought for private use, and not as merchandise for sale, no charge be made for passing the entry where the duty amounts to less than 20s.—nor more than 1s. in any case where the duty does not amount to more than 5l.

8th. That whenever it shall appear that any licensed agent employed by passengers to clear their baggage has charged the parties for Customs' duties and entry, or for any other disbursement, more than he has actually paid, the Board will take measures for withdrawing his licence, and for putting his bond in suit.—B. M. 3rd February, 1831.<sup>(2)</sup>

Brokers or agents required to produce authority previous to taking out a baggage sufferance.—B. O. 17th March, 1813.

In case passage vessels arrive after the legal hours of business are over, and during the continuance of daylight, the baggage of the passengers is to be taken to the Queen's warehouse the same day, by the Tide Surveyor, for examination the following morning.—G. O. 17th October, 1817.

Tide Surveyors may examine and deliver small quantities of wearing apparel only, from on board the vessel.—B. O. 25th November, 1837.

Letters found in the baggage of passengers to be sent to the Post-office; letters of credit and personal introduction to be returned to the passenger.—B. O. 19th July, 1838.

<sup>(1)</sup> See Declaration No. 3, p. 27.

<sup>(2)</sup> It is distinctly understood that the above regulations apply solely to the baggage of passengers, and not to any goods brought as merchandise for sale; such goods must be regularly manifested, reported, and entered, and the regulation of the law in all cases strictly complied with.—B. M. 19th April, 1828.

Small quantities of East India China accompanied by passengers from the Continent, may be admitted to entry for private use without fine.—T. O. 8th October, 1828.

Foreign newspapers brought in the baggage of passengers, if bound, to be charged with duty as goods manufactured; but if unbound, are free of duty.—G. O. 29th April, 1829.

If the examination of passengers' baggage should take place at so late an hour as to preclude the entry being passed the same day, and the passengers would be inconvenienced by waiting, the examining officer, with the consent of the Landing Surveyor, may give the licensed agent credit till the following day, or take a deposit, provided the duty does not exceed 10*l*.—C. M. 19th April, 1828.

If any officer, clerk, or other person acting in any office or employment in H. M. Customs shall take or receive any fee, perquisite, gratuity, or reward, whether pecuniary or of any other sort or description whatever, directly or indirectly from any person, (not being a person duly appointed to some office in the Customs,) on account of anything done or to be done by him in any way relating to his said office or employment, except such as he shall receive under any order or permission of the said Commissioners, every such officer so offending shall on proof thereof be dismissed from his office; and if any person (not being a person duly appointed to some office in the Customs) shall give, offer, or promise to give any such fee, perquisite, gratuity, or reward, such person shall for every such offence forfeit the sum of 100*l*.—8 and 9 Vict. cap. 85, s. 8

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## DECLARATIONS.

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### DECLARATIONS REQUIRED TO BE MADE ON THE ENTRY OF CERTAIN ARTICLES.

(1.)

#### *Foreign Books, Maps, and Musical Instruments re-imported.*

I, do hereby declare that the Foreign Books, (*Maps, Musical Instruments, as the case may be,*) were purchased in this country, in a fair way of trade, (*or that they were paid thereon on their original importation, as the case may be,*) that they are the same as were taken by me in this country, and are now brought back by me for my private use, and not for sale.

and declared before me,  
day of .

J. P.

(2.)

#### *For old British Plate re-imported.*

I, do hereby declare that I took the old British Plate above mentioned, from this country for my own private use abroad, that it still remains my property, and has not been sold or disposed of to any other person, and that no drawback was received thereon.

and declared before me,  
day of .

W. B.

(3.)

#### *For English Books re-imported.*

I, do hereby declare that the English Books herein above mentioned, were taken by me from this country on a former importation, and that no drawback was received thereon, and that they were, and still are my property.

and declared before me,  
day of .

C. D.

(4.)

#### *For Clocks and Watches imported.*

I, do hereby declare that at the time I purchased the above mentioned Clock, (or Watch,) I was entirely ignorant of its being subject to duty.

rant of the law requiring the maker's name to be on it, and that the Clock (or Watch) in question is imported for my own private use, and not by way of merchandise.

Signed and declared before me,  
this                      day of                      .                      E. F.

(5.)

*For empty Barrels, Casks, or other Packages returned.*

I, G. K., do hereby declare that the Empty Barrels (*Casks or other packages, as the case may be*) above-mentioned are of British manufacture, were formerly exported by me with merchandise, and are now returned as my property.

Signed and declared before me,  
this                      day of                      .                      G. K.

(6.)

*For Vestments belonging to Clerical Functionaries.*

I, T. C., do hereby declare that the Vestment above mentioned is imported by myself, for my own use in the performance of my religious duties as a Clerical Functionary.

Signed and declared before me,  
this                      day of                      .                      T. C.

(7.)

*For Fowling-pieces of British Manufacture.*

I, X. Y., do hereby declare that the Fowling-piece above-mentioned is of British manufacture, and was taken by me from this country, on a former occasion, and is now returned my private property.

Signed and declared before me,  
this                      day of                      .                      X. Y.

(8.)

*For damaged Goods, by the Captain.*

I, G. H., do hereby declare that the ——— above-mentioned is damaged and lessened in its true value by means of some unavoidable accident which happened to the same during the voyage, and after such ——— was shipped, and laden in foreign parts on board the above ship, myself being the Master thereof, and importing the same, and before such ——— was unshipped or discharged from the vessel.

Signed and declared before me,  
this                      day of                      .                      G. H.

(9.)

*For damaged Goods, by Importer.*

J. K., Importer, do hereby declare that the \_\_\_\_\_  
 within mentioned, when shipped at \_\_\_\_\_ was sound and  
 good condition, to the best of my knowledge and belief.  
 Declared before me,  
 \_\_\_\_\_ day of \_\_\_\_\_ J. K.,

(10.)

*For Merchants called in to survey damaged Goods.*

L. M. and N. P., of London, Merchants, having viewed and examined the \_\_\_\_\_ within mentioned, imported by \_\_\_\_\_ in the ship \_\_\_\_\_ from \_\_\_\_\_; and they being experienced in the nature and value of the said goods, do hereby certify and declare, that they have received damage by salt water or otherwise, and are lessened in their true value<sup>(1)</sup> and that they are no ways interested in the said goods.  
Declared before me,  
\_\_\_\_\_ day of \_\_\_\_\_ . L. M.

**L. M.**  
**N. P.**

(11.)

*For Sample.*

I, R. S., do hereby declare that the \_\_\_\_\_ above men-  
tioned is imported for the purpose of samples only.  
Declared before me,  
is \_\_\_\_\_ day of \_\_\_\_\_ . R. S.

**R. S.**

(12.)

*For Fish British taken.*

I, R. E., do hereby declare that the Fish above mentioned  
as actually caught and taken in British ships, and cured by  
the crews of such ships, or by her Majesty's subjects.

Declared before me,  
is      day of      .      R. E.

(13.)

*For Claim on Goods sold at Custom-house Sale.*

I, G. C., do hereby declare that I had at the time of sale,  
and still have, a legal claim to the goods above mentioned.  
Declared before me,  
this      day of      .      G. C.

**G. C.**

**(1) State proportion of damage.**

(14.)

*For Proprietor of Goods for private use.*

I, J. T., do hereby declare that the ——— above mentioned (is or are) imported for my own private use, and not by way of merchandise.

Declared before me,  
this        day of        .

J. T.

(15.)

*For Consignee, not Proprietor.*

I, J. S., do hereby declare that the goods above mentioned have been consigned to me for and on account of —.

Declared before me,  
this        day of        .

J. S.

(16.)

*For Master's Certificate of Produce for Sugar, Coffee, Cocoa, &c., and for Goods from Guernsey, &c.*

I, W. D., do hereby declare that this certificate was received by me at —, where the goods were taken on board, and that the goods imported in my vessel are the same as mentioned therein.

Signed and declared before me,  
this        day of        .

W. D.

(17.)

*For Importer's or Consignee's Certificate of Produce in the absence of the Master, when permitted to be taken by the Commissioners of Customs.*

I, T. C., Importer (or for self and partners, the Importers) of the goods within mentioned, do hereby declare that this certificate was transmitted to me (or to us) from —, where the said goods were taken on board; and that the goods consigned to me (or to us) and imported in the —, are the same as are mentioned therein.

Signed and declared before me,  
this        day of        .

T. C.

(18.)

*For Paintings, Drawings, Sketches, or Sculpture executed by a British Artist for his own amusement, and not for sale.*

I, M. A., do hereby declare that the —(1) within referred to, was (or were) wholly executed by me, for my own amusement, and not for sale in this country.

Signed and declared before me,  
this        day of        .

M. A.

(1) Here specify whether Painting, Picture, Drawing, Sketch, or Sculpture.

(19.)

*For old Copper or Pewter Utensils, brought from British Possessions abroad.*

I, O. P., do hereby declare that the old worn-out Copper or Pewter Utensils (as the case may be) have been used at the estate of —, in the island of —, that they are consigned to me on account of the owners of that estate, and that I verily believe them to be of British manufacture.

Signed and declared before me,  
this            day of            .

O. P.

(20.)

*For Proprietor of returned Goods.*

I, W. R., Importer of the goods above mentioned, do hereby declare that they are<sup>(1)</sup> the same as are mentioned in the foregoing certificate; and that I was the proprietor thereof at the time of exportation and of the importation, and that the same have not been sold or disposed of to any other person.

Declared before me,  
is            day of            .

W. R.

(21.)

*For Agent or Shipper of returned Goods.*

I, J. K., do hereby declare that I shipped the goods above mentioned, for and on account of —.

Declared before me,  
is            day of            .

J. K.

(22.)

*For Importer of Sperm Oil, taken by the Crews of British Ships.*

I, J. F., Importer of the goods above mentioned, do hereby declare, that they are, to the best of my knowledge and belief, the produce of fish or creatures living in the sea, taken and caught wholly by the crews of British ships, owned and navigated according to law.

Declared before me,  
is            day of            .

J. F.

(23.)

*For Importer of Sperm Oil direct from the Fisheries.*

I, B. A., Importer of the — within mentioned, do hereby declare, to the best of my knowledge and belief, that the same are the produce of fish or creatures living in the sea,

(1) Insert "of British manufacture," if that should be the case.

taken and caught wholly by the crew of the import (or by the crew of some other ship, naming the ship) out from the United Kingdom, or from the islands of Guernsey, Jersey, Alderney, Sark, or Man, (stating whether imported direct from the fishery.

Signed and declared before me,  
this            day of            .

(24.)

*For Captain importing Sperm Oil direct from the*

I, C. D., Master of the ———, do hereby declare ——— is the produce of fish or creatures living taken and caught wholly by the crew of the above ship, cleared out from ———, (state where,) and imported direct from the fishery.

Signed and declared before me,  
this            day of            .

(25.)

*For Importer or his Agent entering Goods at*

I, A. F., of, (place of abode) do hereby declare, that I am the Importer, (or authorized by the Importer) of the goods contained in this entry, and that I enter the same for consumption at the sum of ———, which, if a part only) at the sum of ———.

Declared before me,  
this            day of            .

(26.)

*For the Master of a Ship, that the Requirements of the Acts 9 and 10 Vict. cap. 100, have been complied with*

I, A. B., Master of the ship ———, do certify that the requirements of the act 9 and 10 Vict., cap. 100, have been duly complied with.

Declared before me,  
this            day of            .

A

# TABLE OF DUTIES OF CUSTOMS

PAYABLE ON

## WINE IMPORTED INTO THE UNITED KINGDOM,

ALSO OF

## DUTY FREE GOODS.

~~~~~

The \* in the column of duties, indicates that the additional duty of 5 per cent. must be charged; likewise that the duty is levied under the 8th and 9th Vict. cap. 90. other duties were levied and granted by the 9th and 10th Vict. cap. 23, except where otherwise stated. Each article duty free is placed the denomination under which the article is to be entered on the official document.

|                                                        | £. s. d. |
|--------------------------------------------------------|----------|
| WINE, or Cornelians, not set . . . . . value           | free     |
| WINE, manufactured, or set, for every 100l. val.       | 10 0 0   |
| and BEER, of all sorts, (1). . . . . barrel            | 1 0 0    |
| <i>(The Barrel to consist of 32 gallons.)</i> (2)      |          |
| GOBBLE SEED . . . . . cwt.                             | free     |
| LI . . . . . cwt.                                      | free     |
| NET ROOT . . . . . cwt.                                | free     |
| NDS, viz:—                                             |          |
| Bitter . . . . . cwt.                                  | free     |
| Jordan . . . . . cwt.                                  | 1 5 0*   |
| not Jordan, nor Bitter . . . . . cwt.                  | 0 10 0*  |
| Paste of . . . . . for every 100l. value               | 10 0 0   |
| . . . . . lb.                                          | free     |
| and ROCH ALUM . . . . . cwt.                           | free     |
| R.—Rough . . . . . cwt.                                | free     |
| Manufactures of, not enumerated, for every 100l. value | 10 0 0   |
| REGIS . . . . . ounce                                  | free     |
| YNA WOOD . . . . . ton                                 | free     |

Wine and Beer imported from the Isle of Man, 7s. 11½d. per barrel  
 London.—T. O. November 20th, 1840.  
 London.—O. 3rd August, 1842

|                                                                                                                                                                    |        | £. | s. | d.             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----|----|----------------|
| ANCHOVIES . . . . .                                                                                                                                                | lb.    | 0  | 0  | 2 <sup>d</sup> |
| — of and from British Possessions . . .                                                                                                                            | lb.    |    |    | free           |
| ANGELICA . . . . .                                                                                                                                                 | cwt.   |    |    | free           |
| ANIMALS, LIVING, viz.—                                                                                                                                             |        |    |    |                |
| — Asses, Goats, Kids, Oxen and Bulls, Cows,<br>and Calves, Horses, Mares, Geldings,<br>Colts and Foals, Mules, Sheep and Lambs,<br>Swine and Hogs and Sucking Pigs | each   |    |    | free           |
| ANNATTO, Roll and Flag . . . . .                                                                                                                                   | cwt.   |    |    | free           |
| ANTIMONY, viz., Crude . . . . .                                                                                                                                    | cwt.   |    |    | free           |
| — Regulus of . . . . .                                                                                                                                             | cwt.   |    |    | free           |
| — Ore . . . . .                                                                                                                                                    | ton    |    |    | free           |
| APPLES, <sup>(1)</sup> Raw . . . . .                                                                                                                               | bushel | 0  | 0  | 6 <sup>d</sup> |
| — of and from British Possessions . . .                                                                                                                            | bushel | 0  | 0  | 2 <sup>d</sup> |
| — Dried . . . . .                                                                                                                                                  | bushel | 0  | 2  | 0 <sup>d</sup> |
| AQUAFORTIS . . . . .                                                                                                                                               | cwt.   | 0  | 5  | 0 <sup>d</sup> |
| ARGOL . . . . .                                                                                                                                                    | cwt.   |    |    | free           |
| ARISTOLOCHIA . . . . .                                                                                                                                             | cwt.   |    |    | free           |
| ARROW ROOT . . . . .                                                                                                                                               | cwt.   | 0  | 2  | 6              |
| — of and from British Possessions . . .                                                                                                                            | cwt.   | 0  | 0  | 6              |
| ARSENIC . . . . .                                                                                                                                                  | cwt.   |    |    | free           |
| ASHES, viz., Pearl and Pot . . . . .                                                                                                                               | cwt.   |    |    | free           |
| — Soap, Wood, and Weed . . . . .                                                                                                                                   | cwt.   |    |    | free           |
| — not enumerated . . . . .                                                                                                                                         | value  |    |    | free           |
| ASPHALTUM, or BITUMEN JUDAICUM . . .                                                                                                                               | ton    |    |    | free           |
| BACON . . . . .                                                                                                                                                    | cwt.   |    |    | free           |
| BALSAMS, unenumerated . . . . .                                                                                                                                    | lb.    |    |    | free           |
| BANDSTRING TWIST . . . . . for every 100l. value                                                                                                                   |        | 10 | 0  | 0              |
| — of and from British Possessions, for every<br>100l. value                                                                                                        |        | 5  | 0  | 0              |
| BARILLA . . . . .                                                                                                                                                  | ton    |    |    | free           |
| <i>Barilla is restricted as to importation.—</i>                                                                                                                   |        |    |    |                |
| See p. 4.                                                                                                                                                          |        |    |    |                |
| BARK . . . . .                                                                                                                                                     | cwt.   |    |    | free           |
| — Extract of, or of other Vegetable Sub-<br>stances, to be used only for Tanning<br>Leather . . . . .                                                              | cwt.   |    |    | free           |
| <i>Bark of Oak is restricted as to importation.</i>                                                                                                                |        |    |    |                |
| See p. 4.                                                                                                                                                          |        |    |    |                |
| BARLEY, Pearled <sup>(2)</sup> . . . . .                                                                                                                           | cwt.   | 0  | 1  | 0              |
| — of and from a British Possession . . .                                                                                                                           | cwt.   | 0  | 0  | 6              |
| BARRELS, empty. See <i>Miscellaneous Orders</i> .                                                                                                                  |        |    |    |                |

<sup>(1)</sup> Apples not worth the duty may be destroyed.—B. O. 18th June, 1832.

<sup>(2)</sup> Pot or Hulled Barley admitted free of duty until 1st March, 1843.  
—10 and 11 Vict. cap. 64, and G. O. 24th May, 1847.

|                                                                                                                                                                           | £. | s. | d.   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|------|
| BARWOOD . . . . . ton                                                                                                                                                     |    |    | free |
| BASKET RODS, peeled and unpeeled . . . bundle                                                                                                                             |    |    | free |
| not ex. 3 ft. in circumf. at the band . . .                                                                                                                               |    |    | free |
| BASKETS . . . . . for every 100l. value                                                                                                                                   | 10 | 0  | 0*   |
| BAST ROPES, Twines, and Strands, for every 100l. value                                                                                                                    | 10 | 0  | 0    |
| — of and from British Possessions, for every 100l. value                                                                                                                  | 5  | 0  | 0    |
| BEADS, viz.:—                                                                                                                                                             |    |    |      |
| — Arangoe . . . . . for every 100l. value                                                                                                                                 | 10 | 0  | 0    |
| — Coral . . . . . for every 100l. value                                                                                                                                   | 10 | 0  | 0    |
| — Crystal . . . . . for every 100l. value                                                                                                                                 | 10 | 0  | 0    |
| — Jet . . . . . for every 100l. value                                                                                                                                     | 10 | 0  | 0    |
| — not otherwise enumerated or described, for every 100l. value                                                                                                            | 10 | 0  | 0    |
| — Beads and Bugles of Glass. See <i>Glass</i> .                                                                                                                           |    |    |      |
| BEANS, Kidney and French . . . . . bushel                                                                                                                                 |    |    | free |
| BEEF, Salted (not being Corned Beef) . . . cwt.                                                                                                                           |    |    | free |
| — Fresh, or Slightly Salted . . . . . cwt.                                                                                                                                |    |    | free |
| BEEF-WOOD . . . . . ton                                                                                                                                                   |    |    | free |
| BEER, viz., Mum. . . . . the barrel of 32 gallons                                                                                                                         | 1  | 0  | 0    |
| — Spruce . . . . . the barrel do.                                                                                                                                         | 1  | 0  | 0*   |
| — and Ale, (†) of all sorts . . . the barrel do.                                                                                                                          | 1  | 0  | 0    |
| BERRIES, unenumerated . . . . . cwt                                                                                                                                       |    |    | free |
| BIRDS, viz., Singing Birds . . . . . number                                                                                                                               |    |    | free |
| BISCUIT, Ship or other kinds, not being Fancy Biscuits or Confectionary, admitted free of duty, until 1st March, 1848; 10 & 11 Vict. cap. 64, and G. O. 27th April, 1847. |    |    |      |
| BITUMEN JUDAICUM . . . . . ton                                                                                                                                            |    |    | free |
| BLACKING . . . . . for every 100l. value                                                                                                                                  | 10 | 0  | 0    |
| BLACKWOOD . . . . . ton                                                                                                                                                   |    |    | free |
| LADDERS . . . . . number                                                                                                                                                  |    |    | free |
| BONES of Cattle and other Animals, and of Fish, (except Whale Fins,) whether burnt or not, or as Animal Charcoal . . . . . ton                                            |    |    | free |
| BONNETS. See <i>Hats</i> .                                                                                                                                                |    |    |      |
| BOOKS, being of editions printed prior to the year 1801, bound or unbound, . . . the cwt. (‡)                                                                             | 1  | 0  | 0*   |

(†) Imported from the Isle of Man, 7s. 11½d.\* per barrel of 36 gallons. T. O. 20th Nov., 1840.

(‡) Books (being such as can be legally imported) printed in the English language in the British Possessions, are to be admitted to duty at the same rate of duty as books printed in the Foreign living languages.—G. O. 13th July, 1839; and G. O. 4th Nov., 1839.

| Books, continued.                                 |                                                                                                                                               | £. | s. | d.             |
|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|----|----|----------------|
| —                                                 | being of editions printed in or since the year 1801, bound or unbound . . . . cwt.                                                            | 5  | 0  | 0 <sup>a</sup> |
| —                                                 | In the Foreign living languages, being of editions printed in or since the year 1801, bound or unbound, . . . . cwt.                          | 2  | 10 | 0 <sup>a</sup> |
| —                                                 | <i>published in the dominions of Prussia<sup>(1)</sup> are admitted under the Act 9 and 10 Vict. cap. 58, at the following duties, viz.:—</i> |    |    |                |
| —                                                 | Works originally produced in the United Kingdom, and republished in the country of export . . . . cwt.                                        | 2  | 10 | 0              |
| —                                                 | Works not originally produced in the United Kingdom . . . . cwt.                                                                              | 0  | 15 | 0              |
| BOOT-FRONTS, not exceeding 9 inches in height .   |                                                                                                                                               |    |    |                |
|                                                   | dozen pairs                                                                                                                                   | 0  | 1  | 9              |
| —                                                 | exceeding 9 inches in height . dozen pairs                                                                                                    | 0  | 2  | 9              |
| BOOTS, SHOES, and CALASHES, <sup>(2)</sup> viz.:— |                                                                                                                                               |    |    |                |
|                                                   | Women's Boots and Calashes . dozen pairs                                                                                                      | 0  | 6  | 6              |
|                                                   | .... if lined or trimmed with Fur or other Trimming . . . . dozen pairs                                                                       | 0  | 7  | 6              |
|                                                   | Women's Shoes, with Cork or Double Soles, quilted Shoes, and Clogs . . dozen pairs                                                            | 0  | 5  | 0              |
|                                                   | .... if trimmed, or lined with Fur or other trimming . . . . dozen pairs                                                                      | 0  | 6  | 0              |
|                                                   | Women's Shoes of Silk, Satin, Jean, or other Stuffs, Kid, Morocco, or other Leather . . dozen pairs                                           | 0  | 4  | 6              |
|                                                   | .... if trimmed or lined with Fur or any other Trimming . . . . dozen pairs                                                                   | 0  | 5  | 0              |
|                                                   | Girls' Boots, Shoes, and Calashes, not exceeding 7 inches in length, to be charged with two-thirds of the above duties.                       |    |    |                |
|                                                   | Men's Boots . . . . dozen pairs                                                                                                               | 0  | 14 | 0              |

<sup>(1)</sup> The privilege of copyright extended to Saxon authors, and the duties on Saxon books and engravings reduced from and after 1st Oct. 1846.—O. C. 26th Sept., and G. O. 27th Oct. <sup>116</sup> 1846.

— Extended to the Duchy of Brunswick, by O. C. 24th April, 1847; and G. O. 8th May, <sup>54</sup> 1847.

Books published in Prussia and stamped in Saxony, or in any other state which may have acceded to the convention, are to be treated as Prussian, and *vice versa*.—G. O. Nov. 4th, <sup>128</sup> 1848.

<sup>(2)</sup> Women's Slippers (*bonâ fide* intended for such purpose) are to pay an *ad valorem* duty as manufactures of Leather not otherwise enumerated.—T. O. 8th April, 1836.

|                                                                                                                                                                     |                              | £.   | s. | d. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------|----|----|
| nd SHOES, continued.                                                                                                                                                |                              |      |    |    |
| hoes . . . . .                                                                                                                                                      | dozen pairs                  | 0    | 7  | 0  |
| s' Boots and Shoes not exceeding 7<br>ches in length, to be charged with two-<br>irds of the above duties.                                                          |                              |      |    |    |
| ACID . . . . .                                                                                                                                                      | cwt.                         | free |    |    |
| Refined . . . . .                                                                                                                                                   | cwt.                         | free |    |    |
| or TINCAL, unrefined . . . . .                                                                                                                                      | cwt.                         | free |    |    |
| Earth and Stone, empty or full . . . . .                                                                                                                            | numb.                        | free |    |    |
| cks, in which Olive Oil is imported . . . . .                                                                                                                       |                              | free |    |    |
| Glass. See <i>Glass</i> .                                                                                                                                           |                              |      |    |    |
| fall sorts, excepting those made wholly or<br>rtly of glass, on which the proper glass<br>aty will be believed, for every 100 <i>l</i> value (1)                    |                              | 10   | 0  | 0* |
| and from British Possessions, for every<br>100 <i>l</i> value                                                                                                       |                              | 5    | 0  | 0* |
| OD . . . . .                                                                                                                                                        | ton                          | free |    |    |
| viz. Powder of . . . . .                                                                                                                                            | for every 100 <i>l</i> value | 10   | 0  | 0  |
| manufactures of . . . . .                                                                                                                                           | for every 100 <i>l</i> value | 10   | 0  | 0  |
| ire . . . . .                                                                                                                                                       | for every 100 <i>l</i> value | 10   | 0  | 0  |
| WOOD . . . . .                                                                                                                                                      | ton                          | free |    |    |
| ETTO WOOD . . . . .                                                                                                                                                 | ton                          | free |    |    |
| , or Clinkers, (Dutch) . . . . .                                                                                                                                    | 1000                         | 0    | 10 | 0* |
| and from British Possessions . . . . .                                                                                                                              | 1000                         | 0    | 5  | 0* |
| er sorts . . . . .                                                                                                                                                  | 1000                         | 0    | 15 | 0* |
| and from British Possessions . . . . .                                                                                                                              | 1000                         | 0    | 7  | 6* |
| ONE . . . . .                                                                                                                                                       | cwt.                         | free |    |    |
| efined in Rolls . . . . .                                                                                                                                           | cwt.                         | free |    |    |
| Flour . . . . .                                                                                                                                                     | cwt.                         | free |    |    |
| <i>Brimstone is restricted as to importation.</i>                                                                                                                   |                              |      |    |    |
| p. 4.                                                                                                                                                               |                              |      |    |    |
| ES, Rough, or in any way sorted . . . . .                                                                                                                           | lb.                          | free |    |    |
| DE, of Gold or Silver, for every 100 <i>l</i> value                                                                                                                 |                              | 10   | 0  | 0  |
| E, all Works of Art . . . . .                                                                                                                                       | cwt.                         | free |    |    |
| manufactures of, not particularly enumerated<br>for every 100 <i>l</i> value                                                                                        |                              | 10   | 0  | 0  |
| owder . . . . .                                                                                                                                                     | for every 100 <i>l</i> value | 10   | 0  | 0  |
| WHEAT (2) . . . . .                                                                                                                                                 | quarter                      | 0    | 1  | 0  |
| REAL (2) . . . . .                                                                                                                                                  | cwt.                         | 0    | 0  | 4½ |
| s, of Glass. See <i>Glass</i> .                                                                                                                                     |                              |      |    |    |
| ON, and foreign Coin of Gold or Silver,<br>and Ore of Gold or Silver, or of which the<br>major part in value is Gold or Silver . . . . .                            |                              | free |    |    |
| y Boxes with glass tops, not exceeding 4 inches square, if<br>; and 6 inches in diameter, if circular, are admitted as goods<br>ctured, &c.—G. O. 13th March, 1847. |                              |      |    |    |
| he duty on Buck Wheat and Meal suspended until March 1st,<br>Vict. cap. 3, and 10 and 11 Vict. cap. 64.                                                             |                              |      |    |    |

|                                                           |                       | £    | s  | d  |
|-----------------------------------------------------------|-----------------------|------|----|----|
| BELL HUSHER . . . . .                                     | ton                   | free |    |    |
| BUTTER . . . . .                                          | cwt.                  | 0    | 10 | 0  |
| — of and from British Possessions . . . . .               | cwt.                  | 0    | 2  | 6  |
| BUTTONS, metal <sup>(1)</sup> . . . . .                   | for every 100l. value | 10   | 0  | 0  |
| CABLES (not being Iron Cables), tarred or un-             |                       |      |    |    |
| tarred . . . . .                                          | cwt.                  | 0    | 6  | 0  |
| .... of and from British Possessions . . . . .            | cwt.                  | 0    | 3  | 0  |
| — not of Iron, in actual use of a British Ship,           |                       |      |    |    |
| and being fit and necessary for such Ship,                |                       |      |    |    |
| and not, or until, otherwise disposed of . . . . .        |                       | free |    |    |
| .... if and when otherwise disposed of <sup>(2)</sup> for |                       |      |    |    |
| every 100l. value . . . . .                               |                       | 10   | 0  | 0  |
| .... of and from British Possessions, for                 |                       |      |    |    |
| every 100l. value . . . . .                               |                       | 5    | 0  | 0  |
| .... old, and taken from Foreign Ships,                   |                       |      |    |    |
| provided the same be rendered unservice-                  |                       |      |    |    |
| able by reduction into lengths not exceed-                |                       |      |    |    |
| ing three fathoms for every 100l. value . . . . .         |                       | 10   | 0  | 0  |
| CANNON . . . . .                                          | for every 100l. value | 5    | 0  | 0  |
| CANONILE FLOWERS . . . . .                                | lb.                   | free |    |    |
| CANNON, unrefined . . . . .                               | cwt.                  | free |    |    |
| — Refined <sup>(3)</sup> . . . . .                        | cwt.                  | 0    | 5  | 0  |
| CAN-WOOD . . . . .                                        | ton                   | free |    |    |
| CANDLES, viz. Spermaceti . . . . .                        | lb.                   | 0    | 0  | 3  |
| — Stearine . . . . .                                      | lb.                   | 0    | 0  | 1½ |
| — Tallow . . . . .                                        | cwt.                  | 0    | 5  | 0  |
| — Wax . . . . .                                           | lb.                   | 0    | 0  | 3  |
| CANDLEWICK . . . . .                                      | cwt.                  | free |    |    |
| CANNELLA ALBA . . . . .                                   | lb.                   | free |    |    |
| CANNS, viz. Bamboo . . . . .                              | number                | free |    |    |
| — Mattans, not ground . . . . .                           | number                | free |    |    |
| — Reed Canes . . . . .                                    | number                | free |    |    |
| — Walking Canes or Sticks, mounted, painted,              |                       |      |    |    |
| or otherwise ornamented, for every                        |                       |      |    |    |
| 100l. value . . . . .                                     |                       | 10   | 0  | 0  |
| — Canes or Sticks, unenumerated . . . . .                 | number                | free |    |    |
| CANTHARIDES . . . . .                                     | lb.                   | 0    | 0  | 8  |

*No abatement of the duty on Cantharides to be made on account of damage. See p. 17.*

(1) Buttons covered with silk to pay duty as goods manufactured.—B. O. 20th July, 1842.

(2) This rate of duty applies also to Cables (not of iron) out of ships of countries in terms of reciprocity with this country.—B. O. to Falmouth, No. 128, 17th April, 1847.

(3) 8 and 9 Vict. c. 90.

|                                                                           | £. | s.   | d. |
|---------------------------------------------------------------------------|----|------|----|
| SHOUG . . . . . cwt.                                                      |    | free |    |
| including the Pickle . . . lb.                                            | 0  | 0    | 6* |
| and from British Possessions . . lb.                                      | 0  | 0    | 3* |
| FROMS . . . . . lb.                                                       |    | free |    |
| viz. Playing Cards . . . dozen packs                                      | 4  | 0    | 0* |
| <i>Foreign Playing Cards are restricted as to<br/>ortation. See p. 5.</i> |    |      |    |
| RE . . . . . oz.                                                          | 0  | 0    | 6* |
| GES, of all sorts . . for every 100l. value                               | 10 | 0    | 0  |
| empty, . . . . for every 100l. value                                      | 10 | 0    | 0  |
| A POWDER . . . . . cwt.                                                   | 0  | 2    | 6  |
| and from British Possessions . . cwt.                                     | 0  | 0    | 6  |
| BUDS . . . . . lb.                                                        |    | free |    |
| STULA . . . . . cwt.                                                      |    | free |    |
| GNEA . . . . . lb.                                                        | 0  | 0    | 3* |
| . of and from British Possessions . lb.                                   | 0  | 0    | 1* |
| f Busts, Statues, or Figures . . cwt.                                     |    | free |    |
| GS, . . . . . for every 100l. value                                       | 10 | 0    | 0  |
| E . . . . . cwt.                                                          |    | free |    |
| WOOD . . . . . ton                                                        |    | free |    |
| unmanufactured . . . . . value                                            |    | free |    |
| pared or manufactured, and not other-                                     |    |      |    |
| wise enumerated, . . for every 100l. value                                | 10 | 0    | 0* |
| . of and from British Possessions, for                                    |    |      |    |
| every 100l. value                                                         | 5  | 0    | 0* |
| . . . . . cwt.                                                            | 0  | 5    | 0  |
| and from British Possessions . . cwt.                                     | 0  | 1    | 6  |
| ES, raw . . . . for every 100l. value                                     | 5  | 0    | 0* |
| ied . . . . . lb.                                                         | 0  | 0    | 6* |
| R WOOD, being Furniture Wood . . ton                                      |    | free |    |
| X, or any other vegetable matter applica-                                 |    |      |    |
| le to the uses of Chicory, or Coffee, viz. .                              |    |      |    |
| asted or Ground . . . . . lb.                                             | 0  | 0    | 6* |
| w or Kiln-dried . . . . . cwt.                                            | 1  | 0    | 0* |
| ROOT . . . . . lb.                                                        |    | free |    |
| WARE, or Porcelain, painted or plain,                                     |    |      |    |
| ilt or ornamented, . . for every 100l. value                              | 10 | 0    | 0  |
| r WILLOW, for Platting . . . . cwt.                                       |    | free |    |
| . . . . . tun of 252 gallons                                              | 5  | 5    | 0  |
| ARIS NATIVA . . . . . cwt.                                                |    | free |    |
| TON . . . . . lb.                                                         | 0  | 0    | 6* |
| and from British Possessions . . lb.                                      | 0  | 0    | 3* |
| E OF LIME . . . . . cwt.                                                  |    | free |    |
| ACID . . . . . lb.                                                        |    | free |    |
| , preserved in Salt, for every 100l. value                                | 5  | 0    | 0  |

|                                                                                                                                                 | £. | s. | d.    |
|-------------------------------------------------------------------------------------------------------------------------------------------------|----|----|-------|
| CIVET . . . . . ounce.                                                                                                                          |    |    | free. |
| CLOCKS <sup>(1)</sup> . . . . . for every 100l. value                                                                                           | 10 | 0  | 0     |
| <i>Clocks and Watches are restricted as to importation. See page 2.</i>                                                                         |    |    |       |
| CLOVES . . . . . lb.                                                                                                                            | 0  | 0  | 0     |
| COALS, CULM, and CINDERS . . . . . ton                                                                                                          |    |    | free  |
| COBALT . . . . . ton                                                                                                                            |    |    | free  |
| — Ore . . . . . value and ton                                                                                                                   |    |    | free  |
| COCHINEAL and GRANILLA . . . . . cwt.                                                                                                           |    |    | free  |
| — Dust . . . . . cwt.                                                                                                                           |    |    | free  |
| COCOA . . . . . lb.                                                                                                                             | 0  | 0  | 2     |
| — of and from British Possessions . . . lb.                                                                                                     | 0  | 0  | 1     |
| — Husks, and Shells . . . . . lb.                                                                                                               | 0  | 0  | 1     |
| .... of and from British Possessions . lb.                                                                                                      | 0  | 0  | 0     |
| <i>No allowance of the duty on Cocoa to be made on account of damage. See page 17.</i>                                                          |    |    |       |
| COCOA PASTE and CHOCOLATE . . . . . lb.                                                                                                         | 0  | 0  | 6     |
| — of and from British Possessions . . . lb.                                                                                                     | 0  | 0  | 2     |
| COCULUS INDICUS . . . . . cwt.                                                                                                                  | 0  | 7  | 6     |
| <i>No allowance of the duty on Coculus Indicus to be made on account of damage. See page 17.</i>                                                |    |    |       |
| COFFEE . . . . . lb.                                                                                                                            | 0  | 0  | 6     |
| — of and from British Possessions . . . lb.                                                                                                     | 0  | 0  | 4     |
| <i>A drawback equal in amount to the duty chargeable on B. P. Coffee is allowed on Coffee roasted, shipped as Stores.—B. O. 28th May, 1834.</i> |    |    |       |
| <i>No allowance of the duty on Coffee to be made on account of damage. See page 17.</i>                                                         |    |    |       |
| COIR ROPE, Twine, and Strands . . . . cwt.                                                                                                      | 0  | 2  | 6     |
| — of and from British Possessions . . . cwt.                                                                                                    | 0  | 1  | 8     |
| — Old and New Coir Rope and Junk, cut into lengths, not exceeding 3 feet each . ton                                                             |    |    | free  |
| COLOCYNTH . . . . . lb.                                                                                                                         |    |    | free  |
| COLOGNE WATER. See Water.                                                                                                                       |    |    |       |

(1) Clocks or watches imported for private use, and not marked as required by law, may be admitted to entry on payment of the proper duty, upon the party making the usual declaration.—T. O. 4th Sept., 1828.

*Clocks.*—The importers of clocks are to be allowed the option of including the stands of the clocks, of whatever materials they may be composed, in one valuation of the clocks for duty, provided the fact is so expressed in the entry; or of entering the stand at a declared value separately from the clock.—B. M. 22nd June, 1841.

|                                                                                                                                             | £. | s.   | d. |
|---------------------------------------------------------------------------------------------------------------------------------------------|----|------|----|
| COLUMBA ROOT . . . . . cwt.                                                                                                                 |    | free |    |
| CONFITS, dry . . . . . lb.                                                                                                                  | 0  | 0    | 6* |
| — of and from British Possessions. . . lb.                                                                                                  | 0  | 0    | 3* |
| CONFECTIONARY . . . . . lb.                                                                                                                 | 0  | 0    | 6* |
| COPPER, Ore of, viz. :—                                                                                                                     |    |      |    |
| Containing not more than fifteen parts of copper in 100 parts of ore, per ton of metal                                                      | 3  | 0    | 0* |
| .... containing not more than twenty parts of copper in 100 parts of ore, per ton of metal                                                  | 4  | 10   | 0* |
| .... containing more than twenty parts of copper in 100 parts of ore, per ton of metal                                                      | 6  | 0    | 0* |
| .... Copper Ore, of and from British Possessions . . . . . per ton of metal                                                                 | 1  | 0    | 0* |
| — <i>Regulus of—, is to be admitted as Copper Ore, and charged with duty according to the metal contained in it.—G. O. 18th Aug., 1842.</i> |    |      |    |
| — Old, fit only to be re-manufactured . cwt.                                                                                                | 0  | 7    | 6* |
| .... of and from British Possessions . cwt.                                                                                                 | 0  | 3    | 6* |
| — unwrought, viz. in Bricks or Pigs, Rose Copper, and all cast Copper . . . cwt.                                                            | 0  | 8    | 9* |
| .... of and from British Possessions . cwt.                                                                                                 | 0  | 4    | 0* |
| — Part wrought, viz. Bars, Rods, or Ingots, hammered or raised . . . . . cwt.                                                               | 0  | 10   | 0* |
| .... of and from British Possessions . cwt.                                                                                                 | 0  | 5    | 0* |
| — in Plates, and Copper Coin . . . . . cwt.                                                                                                 | 0  | 10   | 0* |
| .... of and from British Possessions . cwt.                                                                                                 | 0  | 5    | 0* |
| — or Brass Wire . . . . . for every 100l. value                                                                                             | 10 | 0    | 0  |
| — Manufactures of, not otherwise enumerated or described, and Copper Plates engraved . . . . . for every 100l. value                        | 10 | 0    | 0  |
| COPPERAS, viz. Blue, Green, and White . ton                                                                                                 |    | free |    |
| CORAL, viz. in Fragments . . . . . lb.                                                                                                      |    | free |    |
| — Whole, polished . . . . . lb.                                                                                                             |    | free |    |
| — Unpolished . . . . . lb.                                                                                                                  |    | free |    |
| CORDAGE, tarred or untarred (standing or running rigging in use excepted) . . . . . cwt.                                                    | 0  | 6    | 0* |
| — of and from British Possessions . . cwt.                                                                                                  | 0  | 3    | 0* |
| — in actual use of a British ship, and being fit and necessary for such ship, and not, or until otherwise disposed of . . . . .             |    | free |    |
| .... if, and when otherwise disposed of, (1) for every 100l. value                                                                          | 5  | 0    | 0* |

(1) This rate of duty applies also to Cordage out of ships of countries terms of reciprocity with this country.—B. O. to Falmouth, No. 128, th April, 1847.

## CORDAGE, continued.

|                                                          |          |
|----------------------------------------------------------|----------|
| — of and from British Possessions, for every 1000. value | £. s. d. |
|                                                          | 2 10 0   |
| CORK . . . . . ton                                       | free     |

*Cork is restricted as to importation. See p. 4.*

|                                       |                     |
|---------------------------------------|---------------------|
| CORKS, ready made . . . . . lb.       | 0 0 8 <sup>1</sup>  |
| — Squared for rounding . . . . . cwt. | 0 16 0 <sup>1</sup> |
| — Fishermen's . . . . . cwt.          | 0 2 0 <sup>1</sup>  |

CORN OF GRAIN.<sup>(1)</sup>

*The duties on Corn, Grain, Meal, Flour, Buck Wheat, Buck Wheat Meal, Maize, or Indian Corn, Indian Corn Meal, Rice, Rice Meal, Barley, (Put or Hulled,) Manihacca Flour, Ship Biscuit, or Biscuit of other kinds, (not being Fancy Biscuit or Confectionery) imported into the United Kingdom, and the duties on Corn, Grain, Meal, or Flour, imported into the Isle of Man, are suspended until the 1st March, 1848, by 10 Vict. cap. 1 and 3, and 10 and 11 Vict. cap. 64.*

**WHEAT:**—Whenever the average price of Wheat, made up and published in the manner required by law, shall be for every Quarter:

|                                          |        |
|------------------------------------------|--------|
| — under 48s. the duty shall be . . . . . | 0 10 0 |
| — 48s. and under 49s. „ . . . .          | 0 9 0  |
| — 49s. „ 50s. „ . . . .                  | 0 8 0  |
| — 50s. „ 51s. „ . . . .                  | 0 7 0  |
| — 51s. „ 52s. „ . . . .                  | 0 6 0  |
| — 52s. „ 53s. „ . . . .                  | 0 5 0  |
| — 53s. and upwards „ . . . .             | 0 4 0  |

**BARLEY, BEAR, or BIGG:**—Whenever the average price of Barley, made up and published in the manner required by law, shall be for every quarter:

|                                          |       |
|------------------------------------------|-------|
| — under 26s. the duty shall be . . . . . | 0 5 0 |
| — 26s. and under 27s. „ . . . .          | 0 4 6 |
| — 27s. „ 28s. „ . . . .                  | 0 4 0 |
| — 28s. „ 29s. „ . . . .                  | 0 3 6 |
| — 29s. „ 30s. „ . . . .                  | 0 3 0 |
| — 30s. „ 31s. „ . . . .                  | 0 2 6 |
| — 31s. and upwards „ . . . .             | 0 2 0 |

**OATS:**—Whenever the average price of Oats, made up and published in the manner re-

(<sup>1</sup>) 9 and 10 Vict. cap. 22.

| CORN OR GRAIN, continued.                                                                                                                             |           | £. | s. | d. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|----|----|
| required by law, shall be for every quarter :—                                                                                                        |           |    |    |    |
| - under 18s. the duty shall be                                                                                                                        | . . . . . | 0  | 4  | 0  |
| - 18s. and under 19s. „                                                                                                                               | . . . . . | 0  | 3  | 6  |
| - 19s. „ 20s. „                                                                                                                                       | . . . . . | 0  | 3  | 0  |
| - 20s. „ 21s. „                                                                                                                                       | . . . . . | 0  | 2  | 6  |
| - 21s. „ 22s. „                                                                                                                                       | . . . . . | 0  | 2  | 0  |
| - 22s. and upwards „                                                                                                                                  | . . . . . | 0  | 1  | 6  |
| PEAS, and BEANS :—For every quarter, a duty equal in amount to the duty payable on a quarter of Barley.                                               |           |    |    |    |
| HEAT-MEAL, and FLOUR :—For every barrel, being 196lbs. a duty equal in amount to the duty payable on 38½ Gallons of Wheat. See <i>Tables</i> , p. 44. |           |    |    |    |
| BARLEY-MEAL :—For every quantity of 217½lbs. a duty equal in amount to the duty payable on a quarter of Barley. See <i>Tables</i> , p. 44.            |           |    |    |    |
| OATMEAL, and GROATS :—For every quantity of 181½lbs., a duty equal in amount to the duty payable on a quarter of Oats.                                |           |    |    |    |
| RYE MEAL, and FLOUR :—For every barrel, being 196lbs., a duty equal in amount to the duty payable upon 40 gallons of Rye.                             |           |    |    |    |
| PEA MEAL, and BEAN MEAL :—For every quantity of 272lbs., a duty equal in amount to the duty payable on a quarter of Peas or Beans.                    |           |    |    |    |
| <i>Instructed tables of the duties payable on Corn, Meal, and Flour, will be found in the following page.</i>                                         |           |    |    |    |
| PRODUCE OF, AND IMPORTED FROM ANY BRITISH POSSESSION OUT OF EUROPE.                                                                                   |           |    |    |    |
| Wheat, Barley, Bear or Bigg, Oats, Rye, Peas, and Beans . . . . .                                                                                     | quarter   | 0  | 1  | 0  |
| Wheat Meal, Barley Meal, Oatmeal, Rye Meal, Pea Meal, and Bean Meal . . . . .                                                                         | cwt.      | 0  | 0  | 4½ |
| <i>From and after the 1st day of February, 1849, the following duties shall be charged, viz. :—</i>                                                   |           |    |    |    |
| on all Wheat, Barley, Bear or Bigg, Oats, Rye, Peas, and Beans . . . . .                                                                              | quarter   | 0  | 1  | 0  |
| on all Wheat Meal, and Flour, Barley Meal, Oatmeal, Rye Meal and Flour, Pea Meal, and Bean Meal . . . . .                                             | cwt.      | 0  | 0  | 4½ |

## CORN DUTIES.

Table of Duties payable on Foreign Wheat, Wheat-Meal and Flour, Oats, Oatmeal, and Groats, imported from Foreign Ports until the 1st February, 1849.

9 and 10 Vict. cap. 22.

| WHEAT.                    |        |                   |    | WHEAT-MEAL & FLOUR. | OATS.                      |              |                   |    | OAT-MEAL & GROATS. |
|---------------------------|--------|-------------------|----|---------------------|----------------------------|--------------|-------------------|----|--------------------|
| Average Price per Quarter |        | Duty per Quarter. |    | Duty per Cwt.       | Average Price per Quarter. |              | Duty per Quarter. |    | Duty per Cwt.      |
| s.                        | s.     | s.                | d. | s.                  | d.                         | s.           | s.                | s. | d.                 |
| under                     | 48     | 10                | 0  | 3                   | 5½                         | under        | 18                | 4  | 0                  |
| 48                        | ... 49 | 9                 | 0  | 3                   | 1½                         | 18           | ... 19            | 3  | 6                  |
| 49                        | ... 50 | 8                 | 0  | 2                   | 9                          | 19           | ... 20            | 3  | 0                  |
| 50                        | ... 51 | 7                 | 0  | 2                   | 4½                         | 20           | ... 21            | 2  | 6                  |
| 51                        | ... 52 | 6                 | 0  | 2                   | 0½                         | 21           | ... 22            | 2  | 0                  |
| 52                        | ... 53 | 5                 | 0  | 1                   | 8½                         | 22 & upwards |                   | 1  | 6                  |
| 53 & upwards              |        | 4                 | 0  | 1                   | 4½                         |              |                   | 0  | 11½                |

Table of Duties payable on Foreign Barley, Bear or Bigg, Rye, Peas, Beans, Barley-Meal, Rye-Meal and Flour, Pea-Meal and Bean-Meal.

| BARLEY, BEAR OR BIGG,<br>RYE, PEAS, AND BEANS. |          |                      |    | BARLEY-<br>MEAL. |                                | RYE-MEAL<br>& FLOUR. |                              | PEA-MEAL<br>AND BEAN<br>MEAL. |                              |
|------------------------------------------------|----------|----------------------|----|------------------|--------------------------------|----------------------|------------------------------|-------------------------------|------------------------------|
| Average Price<br>per Quarter.                  |          | Duty<br>per Quarter. |    | Duty<br>per Cwt. |                                | Duty<br>per Cwt.     |                              | Duty<br>per Cwt.              |                              |
| s.                                             | s.       | s.                   | d. | s.               | d.                             | s.                   | d.                           | s.                            | d.                           |
|                                                | under 26 | 5                    | 0  | 2                | 6 <sup>13</sup> <sub>113</sub> | 1                    | 9 <sup>1</sup> <sub>2</sub>  | 2                             | 0 <sup>1</sup> <sub>4</sub>  |
| 26                                             | ... 27   | 4                    | 6  | 2                | 3 <sup>17</sup> <sub>113</sub> | 1                    | 7 <sup>1</sup> <sub>2</sub>  | 1                             | 10 <sup>1</sup> <sub>4</sub> |
| 27                                             | ... 28   | 4                    | 0  | 2                | 0 <sup>1</sup> <sub>113</sub>  | 1                    | 5 <sup>1</sup> <sub>2</sub>  | 1                             | 7 <sup>1</sup> <sub>4</sub>  |
| 28                                             | ... 29   | 3                    | 6  | 1                | 9 <sup>21</sup> <sub>113</sub> | 1                    | 3                            | 1                             | 5 <sup>1</sup> <sub>4</sub>  |
| 29                                             | ... 30   | 3                    | 0  | 1                | 6 <sup>7</sup> <sub>113</sub>  | 1                    | 0 <sup>2</sup> <sub>2</sub>  | 1                             | 2 <sup>1</sup> <sub>4</sub>  |
| 30                                             | ... 31   | 2                    | 6  | 1                | 3 <sup>5</sup> <sub>113</sub>  | 0                    | 10 <sup>1</sup> <sub>2</sub> | 1                             | 0 <sup>1</sup> <sub>4</sub>  |
| 31 & upwards                                   |          | 2                    | 0  | 1                | 0 <sup>3</sup> <sub>113</sub>  | 0                    | 8 <sup>1</sup> <sub>2</sub>  | 0                             | 9 <sup>1</sup> <sub>4</sub>  |

NOTE.—The duty due at the actual time of passing each entry of Foreign Corn for Home Consumption, whether prime or post, is only to be received G. O. 14th December, 1844.

|                                                                                                                                                 | £  | s. | d.   |
|-------------------------------------------------------------------------------------------------------------------------------------------------|----|----|------|
| COTTON, Manufactures, not being Articles wholly or in part made up, not otherwise charged with duty . . . . . piece and value                   |    |    | free |
| — Yarn . . . . . lb. and value                                                                                                                  |    |    | free |
| — Articles or Manufactures of Cotton, wholly or in part made up, not otherwise charged with duty <sup>(1)</sup> . . . . . for every 100l. value | 10 | 0  | 0    |
| .... of and from British Possessions, for every 100l. value                                                                                     | 5  | 0  | 0    |
| COWRIES . . . . . cwt.                                                                                                                          |    |    | free |
| CRANBERRIES . . . . . gallon                                                                                                                    |    |    | free |
| CRAYONS . . . . . for every 100l. value                                                                                                         | 10 | 0  | 0    |
| CREAM OF TARTAR . . . . . cwt.                                                                                                                  |    |    | free |
| CRYSTAL, viz.—Rough . . . . . value                                                                                                             |    |    | free |
| — Cut or Manufactured, for every 100l. value                                                                                                    | 10 | 0  | 0    |
| — Beads . . . . . for every 100l. value                                                                                                         | 10 | 0  | 0    |
| CUBEBS . . . . . lb.                                                                                                                            |    |    | free |
| CUCUMBERS, preserved in Salt, for every 100l. val.                                                                                              | 5  | 0  | 0    |
| .... of and from British Possessions, for every 100l. value                                                                                     | 2  | 10 | 0    |
| CURRANTS . . . . . cwt.                                                                                                                         | 0  | 15 | 0*   |
| <i>Currants are restricted as to importation.</i>                                                                                               |    |    |      |
| <i>See p. 4.</i>                                                                                                                                |    |    |      |
| <i>No abatement or allowance of the duty on Currants to be made on account of damage.</i>                                                       |    |    |      |
| <i>See p. 17.</i>                                                                                                                               |    |    |      |
| CUTCH . . . . . ton                                                                                                                             |    |    | free |
| DATES . . . . . cwt.                                                                                                                            | 0  | 10 | 0*   |
| DIAMONDS . . . . . value                                                                                                                        |    |    | free |
| DICE . . . . . pair                                                                                                                             | 1  | 6  | 2*   |
| DIVI DIVI . . . . . ton                                                                                                                         |    |    | free |
| DOWN . . . . . lb.                                                                                                                              |    |    | free |
| DRUGS, not enumerated . . . . . cwt.                                                                                                            |    |    | free |
| EARTHENWARE, not otherwise enumerated or described . . . . . for every 100l. value                                                              | 10 | 0  | 0*   |
| EBONY . . . . . ton                                                                                                                             |    |    | free |
| EGGS . . . . . 120                                                                                                                              | 0  | 0  | 10*  |
| — of and from British Possessions . . . . . 120                                                                                                 | 0  | 0  | 2½*  |
| EMBROIDERY and Needlework for every 100l. val.                                                                                                  | 20 | 0  | 0*   |
| ENAMEL . . . . . lb.                                                                                                                            |    |    | free |
| ESSENCES, viz. of Spruce . for every 100l. value                                                                                                | 10 | 0  | 0*   |
| — not otherwise enumerated or described, viz.                                                                                                   |    |    |      |
| Extract of Cardamoms, Coccus Indicus,                                                                                                           |    |    |      |

<sup>(1)</sup> Cotton Fringe is to be charged with the duty of 10 per cent.—  
B. M. 26th May, 1846.

|                                                                                                                                                                        |  | £    | s. | d. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------|----|----|
| <b>ESSENCES</b> —continued.                                                                                                                                            |  |      |    |    |
| Guinea Grains of Paradise, Liquorice, Nux Vomica, Quassia, Opium, Guinea Pepper, Vitriol, Peruvian or Jesuit's Bark, and of Radix Rhataniæ . . . for every 100l. value |  | 20   | 0  | 0  |
| <b>EXTRACT</b> or preparation of any article, not being particularly enumerated or described, nor otherwise charged with duty, for every 100l. value                   |  |      |    |    |
| . . . or, and in lieu of the above duty, at the option of the importer . . . . . lb.                                                                                   |  | 0    | 5  | 0  |
| <b>FEATHERS</b> , for beds, in beds or otherwise cwt.                                                                                                                  |  | free |    |    |
| — Ostrich, dressed . . . . . lb.                                                                                                                                       |  | 1    | 10 | 0  |
| . . . undressed . . . . . lb.                                                                                                                                          |  | free |    |    |
| — Paddy Bird . . . . . lb.                                                                                                                                             |  | 0    | 1  | 0  |
| . . . undressed . . . . . lb.                                                                                                                                          |  | free |    |    |
| — not otherwise enumerated or described, viz. dressed . . . . . for every 100l. value                                                                                  |  | 10   | 0  | 0  |
| . . . undressed . . . . . value                                                                                                                                        |  | free |    |    |
| <b>FIGS</b> . . . . . cwt.                                                                                                                                             |  | 0    | 15 | 0  |
| <i>Figs are restricted as to importation.—See p. 4.</i>                                                                                                                |  |      |    |    |
| <i>No allowance of the duty on Figs to be made on account of damage.—See p. 17.</i>                                                                                    |  |      |    |    |
| <b>FISH</b> , viz., Eels, the Ships' lading <sup>(1)</sup> . . . .                                                                                                     |  | 13   | 0  | 0  |
| — Lobsters . . . . .                                                                                                                                                   |  | free |    |    |
| — Turbots . . . . . cwt.                                                                                                                                               |  | 0    | 5  | 0  |
| — Fish of FOREIGN taking, imported from Foreign places in other than Fishing vessels, viz. :—                                                                          |  |      |    |    |
| — Oysters . . . . . bushel                                                                                                                                             |  | 0    | 1  | 0  |
| — Salmon . . . . . cwt.                                                                                                                                                |  | 0    | 10 | 0  |
| — Soles . . . . . cwt.                                                                                                                                                 |  | 0    | 5  | 0  |
| — Turtle . . . . . cwt.                                                                                                                                                |  | 0    | 5  | 0  |
| — Fresh, not otherwise enumerated . cwt.                                                                                                                               |  | 0    | 1  | 0  |
| — Cured, not otherwise enumerated . cwt.                                                                                                                               |  | 0    | 1  | 0  |
| <i>Fish of Foreign taking are restricted as to importation. See p. 6.</i>                                                                                              |  |      |    |    |
| — of BRITISH taking, fresh, or cured . cwt.                                                                                                                            |  | free |    |    |
| <b>FLASKS</b> , in which Olive Oil is imported . . .                                                                                                                   |  | free |    |    |
| <b>FLAX</b> , and Tow, or Codilla, of Hemp or Flax, whether dressed or undressed . . cwt.                                                                              |  | free |    |    |
| <i>Flax is restricted as to importation. See page 4.</i>                                                                                                               |  |      |    |    |
| <b>FLOCKS</b> . . . . . cwt.                                                                                                                                           |  | free |    |    |

<sup>(1)</sup> Eels imported in small quantities to pay 2s. 6d. per cwt.—B. O. 22nd June, 1843.

|                                                                              | £. | s. | d.   |
|------------------------------------------------------------------------------|----|----|------|
| OWER ROOTS . . . . . value                                                   |    |    | free |
| OWERS, Artificial, <sup>(1)</sup> not made of silk, for every 100l. value    | 25 | 0  | 0    |
| AMES, for Pictures, Prints, or Drawings, for every 100l. value               | 10 | 0  | 0*   |
| UIT, raw, and not otherwise enumerated, for every 100l. value <sup>(2)</sup> | 5  | 0  | 0*   |
| STIC . . . . . ton                                                           |    |    | free |
| LLIC POWDER . . . . . ton                                                    |    |    | free |
| LLS . . . . . cwt.                                                           |    |    | free |
| MBOGE . . . . . cwt.                                                         |    |    | free |
| RANCINE . . . . . cwt.                                                       |    |    | free |
| RNETS, cut or uncut, not set . . . . . lb.                                   |    |    | free |
| UZE of Thread, . . . for every 100l. value                                   | 10 | 0  | 0    |
| — of and from British Possessions, for every 100l. value                     | 5  | 0  | 0    |
| LATINE . . . . . cwt.                                                        |    |    | free |
| NTIAN . . . . . ton                                                          |    |    | free |
| NGER . . . . . cwt.                                                          | 0  | 10 | 0*   |
| — of and from British Possessions . . . cwt.                                 | 0  | 5  | 0*   |
| — Preserved <sup>(3)</sup> . . . . . lb.                                     | 0  | 0  | 6*   |

<sup>(1)</sup> 9 and 10 Vict. cap. 102.

<sup>(2)</sup> Foreign Fruits (whether Plums or otherwise) preserved in or a sugar, either in a dry or liquid state, to be charged with duty at per lb.—G. O. 11th January, 1844. Peaches dried in the sun, with-sugar, to pay duty at £1. 7s. 6d. per cwt.—B. O. to Liverpool, 1847. 24th June, 1847.

<sup>(3)</sup> Preserved Ginger and other preserves to pay duty as follows:—O. 17th May, 1836.

*Being Consignments and Ships' Stores.*

|                                                                                                                                                  |   |   |   |
|--------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|
| n a ship reported from China, and a British Possession in the East Indies, the high duty . . . . . per lb.                                       | 0 | 0 | 6 |
| cept on declaration that the article was taken on board at a British Possession, of which it is the produce, then the low duty . . . . . per lb. | 0 | 0 | 1 |

*Being remaining Stores of Passengers.*

|                                                                                             |   |   |   |
|---------------------------------------------------------------------------------------------|---|---|---|
| a declaration that the article was taken on board at a British Possession . . . . . per lb. | 0 | 0 | 1 |
|---------------------------------------------------------------------------------------------|---|---|---|

IF IMPORTED IN A SHIP FROM A BRITISH POSSESSION,

*Being Consignments and Ships' Stores.*

|                                                                                         |   |   |   |
|-----------------------------------------------------------------------------------------|---|---|---|
| China Packages . . . . . per lb.                                                        | 0 | 0 | 6 |
| a declaration that the article is the produce of a British Possession . . . . . per lb. | 0 | 0 | 1 |

*Being remaining Stores of Passengers.*

|                                                                                                                                            |   |   |   |
|--------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|
| Imported from a British Possession where Ginger, &c., is not grown, such as Singapore, Cape of Good Hope, and St. Helena . . . . . per lb. | 0 | 0 | 6 |
|--------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|

|                                       |     |                    |
|---------------------------------------|-----|--------------------|
| GINGER, continued.                    |     | £ s. d.            |
| .... of and from British Possessions. | lb  | 0 0 1 <sup>0</sup> |
| GINSENG . . . . .                     | ton | free               |

## G L A S S. (1)

|                                                                                                                                                                                                        | Until<br>5th April,<br>1848.<br>£. s. d. | From and<br>after -<br>5th April,<br>1848.<br>£. s. d. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------------|
| GLASS, any kind of Window Glass<br>white, or stained of one colour<br>only, not exceeding one-ninth<br>of an inch in thickness, and<br>shades and cylinders . cwt.                                     | 0 7 0                                    | 0 3 6                                                  |
| — All Glass exceeding one-ninth of<br>an inch in thickness, all silvered<br>or polished glass of whatever<br>thickness, however small each<br>pane, plate, or sheet, superfi-<br>cial measure, viz. :— |                                          |                                                        |
| .... Not exceeding 9 square feet,<br>the square foot                                                                                                                                                   | 0 0 6                                    | 0 0 3                                                  |
| .... Containing more than 9<br>square feet, and not more than<br>14 square feet, the square foot                                                                                                       | 0 1 0                                    | 0 0 6                                                  |
| .... Containing more than 14<br>square feet, and not more than<br>36 square feet, the square foot                                                                                                      | 0 1 3                                    | 0 0 7 <sup>1</sup>                                     |
| .... Containing more than 36<br>square feet . the square foot                                                                                                                                          | 0 1 6                                    | 0 0 9                                                  |
| — Painted or otherwise ornamented<br>the superficial foot                                                                                                                                              | 0 1 6                                    | 0 0 9                                                  |
| — All White Flint Glass Bottles,<br>not cut, engraved, or otherwise<br>ornamented, and Beads and<br>Bugles of Glass . . . lb.                                                                          | 0 0 1                                    | 0 0 0 <sup>1</sup>                                     |
| — Wine Glasses, Tumblers, and all<br>other White Flint Glass Goods,<br>not cut, engraved, or otherwise<br>ornamented . . . . lb.                                                                       | 0 0 2                                    | 0 0 1                                                  |
| — All Flint Cut Glass, Flint Co-<br>loured Glass, and Fancy Orna-<br>mental Glass, of whatever kind<br>lb.                                                                                             | 0 0 4                                    | 0 0 3                                                  |

(1) 8 and 9 Vict. cap. 90.

|                                                                                                                                    | Until<br>5th April,<br>1848. | From and<br>after<br>5th April,<br>1848. |
|------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------------------|
| <b>GLASS, continued.</b>                                                                                                           | <b>£. s. d.</b>              | <b>£. s. d.</b>                          |
| — Bottles of Glass, covered with Wicker, (not being Flint or Cut Glass,) or of green or common Glass <sup>(1)</sup> . . . . . cwt. | 0 1 6                        | 0 0 9                                    |
| — Manufactures, not otherwise enumerated or described, and old broken Glass, fit only to be re-manufactured . . . . . cwt.         | 0 7 0                        | 0 3 6                                    |
| <b>GLOVES (of Leather), viz. Habit Gloves</b>                                                                                      |                              |                                          |
| dozen pairs                                                                                                                        |                              | 0 3 6*                                   |
| — Habit Mitts . . . . . do.                                                                                                        |                              | 0 2 4*                                   |
| — Men's Gloves . . . . . do.                                                                                                       |                              | 0 3 6*                                   |
| — Women's Gloves or Mitts <sup>(2)</sup> . . . . . do.                                                                             |                              | 0 4 6*                                   |
| <i>Leather Gloves are restricted as to importation. See p. 6.</i>                                                                  |                              |                                          |
| GLUE . . . . . cwt.                                                                                                                |                              | free                                     |
| — Clippings, or Waste of any kind, fit only for making Glue . . . . . value                                                        |                              | free                                     |
| OLD LEAVES . . . . . the 100 leaves                                                                                                |                              | 0 3 0*                                   |
| GOODS unmanufactured unenumerated. See last Clause in this Table.                                                                  |                              |                                          |

(1) Bottles containing Wines and Spirits, when imported into this country, to be charged with duty according to the following scale; viz.

|                                                        | The Dozen<br>Quarts. | The Dozen<br>Pints. |
|--------------------------------------------------------|----------------------|---------------------|
| English-shaped Bottles, with Port or Sherry . . . . .  | 19 lbs.              | 11 lbs.             |
| Champagne and other Wine, in similar Bottles . . . . . | 24 lbs.              | 15 lbs.             |
| Cognac and other Wine or Brandy „ . . . . .            | 14 lbs.              | 9 lbs.              |
| Port and other Wines „ . . . . .                       | 16 lbs.              | 11 lbs.             |

|                                                     | The Dozen. |
|-----------------------------------------------------|------------|
| Geneva Square Bottles, from 8 to 11 gills . . . . . | 20 lbs.    |
| „ „ 4 to 6 „ . . . . .                              | 14 lbs.    |

G. O. 13th August, 1842.

Bottles of Glass containing Mineral Water are to be charged with duty as Glass Bottles.—B. O. July, 1846.

(2) Gloves (known in the trade as an eighth size), exceeding 3 inches in length from the extreme part of the thumb next the wrist, are to be charged with the duty payable on Women's Gloves or Mitts; but if under that length, as Habit Gloves.—G. O. 8th October, 1841.

Gloves of Cotton, Linen, or Wool, are to be charged with the *ad valorem* duties leviable on their respective articles of manufacture.—O. 3rd December, 1830.

Children's Gloves of Leather to pay the *ad valorem* duty chargeable on manufactures of leather.—B. M. 8th April, 1834.

| GOODS, continued.                                                                                                                                                                                                         |                       | £. | s. | d.             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----|----|----------------|
| GOODS in part or wholly manufactured, and not enumerated. See <i>last Clause but one in this Table</i> .                                                                                                                  |                       |    |    |                |
| GRAINS, viz. Guinea and Paradise . . . . .                                                                                                                                                                                | cwt.                  | 0  | 15 | 0 <sup>a</sup> |
| <i>No abatement of the duty on Guinea Grains to be made on account of damage.</i>                                                                                                                                         |                       |    |    |                |
| See p. 17.                                                                                                                                                                                                                |                       |    |    |                |
| GRAPES <sup>(1)</sup> . . . . .                                                                                                                                                                                           | for every 100l. value | 5  | 0  | 0 <sup>a</sup> |
| GREASE . . . . .                                                                                                                                                                                                          | cwt.                  |    |    | free           |
| GREAVES, for Dogs . . . . .                                                                                                                                                                                               | cwt.                  |    |    | free           |
| — of Tallow . . . . .                                                                                                                                                                                                     | ton                   |    |    | free           |
| GUANO . . . . .                                                                                                                                                                                                           | ton                   |    |    | free           |
| GUM, unenumerated . . . . .                                                                                                                                                                                               | cwt.                  |    |    | free           |
| GUNPOWDER . . . . .                                                                                                                                                                                                       | cwt.                  | 1  | 0  | 0 <sup>a</sup> |
| <i>For prohibition on importation of Gunpowder, see p. 2.</i>                                                                                                                                                             |                       |    |    |                |
| GUN STOCKS, in the rough, of Wood . . . . .                                                                                                                                                                               | cwt.                  |    |    | free           |
| GYP SUM . . . . .                                                                                                                                                                                                         | ton                   |    |    | free           |
| HAIR, viz. Camel's Hair or Wool . . . . .                                                                                                                                                                                 | lb.                   |    |    | free           |
| — Cow, Ox, Bull, or Elk Hair . . . . .                                                                                                                                                                                    | cwt.                  |    |    | free           |
| — Goats' Hair or Wool . . . . .                                                                                                                                                                                           | cwt.                  |    |    | free           |
| — Horse Hair . . . . .                                                                                                                                                                                                    | cwt.                  |    |    | free           |
| — Human Hair . . . . .                                                                                                                                                                                                    | lb.                   |    |    | free           |
| — unenumerated . . . . .                                                                                                                                                                                                  | value                 |    |    | free           |
| — Manufactures of Hair or Goats' Wool, or of Hair or Goats' Wool and any other material, and articles of such manufacture wholly or in part made up, not particularly enumerated or otherwise charged with duty . . . . . | for every 100l. value | 10 | 0  | 0              |
| .... of and from British Possessions, for every 100l. value                                                                                                                                                               |                       | 5  | 0  | 0              |
| HAMS of all kinds . . . . .                                                                                                                                                                                               | cwt.                  | 0  | 7  | 0              |
| — of and from British Possessions . . . . .                                                                                                                                                                               | cwt.                  | 0  | 2  | 0              |
| HARPSTRINGS, or Lutestrings, silvered, for every 100l. value                                                                                                                                                              |                       | 10 | 0  | 0              |
| HATS or BONNETS, of Bast, Cane, or Horse Hair, Hats or Bonnets, each Hat or Bonnet not exceeding 22 inches in diameter . . . . .                                                                                          | doz.                  | 0  | 7  | 6              |
| .... exceeding 22 inches in diameter . . . . .                                                                                                                                                                            | doz.                  | 0  | 10 | 0              |
| — Chip Hats, or Bonnets . . . . .                                                                                                                                                                                         | lb.                   | 0  | 3  | 6              |
| — Straw Hats, or Bonnets . . . . .                                                                                                                                                                                        | lb.                   | 0  | 5  | 0              |
| — of Felt, Hair, Wool, or Beaver . . . . .                                                                                                                                                                                | each                  | 0  | 2  | 0              |
| — made of Silk, or Silk Shag laid upon Felt, Linen, or other material . . . . .                                                                                                                                           | each                  | 0  | 2  | 0              |

<sup>(1)</sup> Grapes pressed, to be charged with duty as goods manufactured, — T. O. 20th February, 1835.

|                                                                                                                                                        |        | £. | s. | d.   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----|----|------|
| . . . . .                                                                                                                                              | load   |    |    | free |
| , for Brushes . . . . .                                                                                                                                | cwt.   |    |    | free |
| BORE . . . . .                                                                                                                                         | cwt.   |    |    | free |
| dressed . . . . .                                                                                                                                      | cwt.   |    |    | free |
| ugh or undressed, or any other vegetable<br>ubstance of the nature and quality of un-<br>dressed Hemp, and applicable to the same<br>urposes . . . . . |        |    |    | free |
| <i>Hemp is restricted as to importation.</i>                                                                                                           |        |    |    |      |
| <i>page 4.</i>                                                                                                                                         |        |    |    |      |
| not tanned, tawed, curried, or in any<br>ay dressed, dry and wet . . . . .                                                                             | cwt.   |    |    | free |
| pieces thereof, raw or undressed, unenu-<br>merated . . . . .                                                                                          | value  |    |    | free |
| sh, Muscovy or Russia, or pieces thereof,<br>inned, coloured, shaved, or otherwise<br>ressed . . . . .                                                 | lb.    |    |    | free |
| nned, not otherwise dressed . . . . .                                                                                                                  | lb.    |    |    | free |
| wed or curried, varnished, japanned, or<br>namelled . . . . .                                                                                          | lb.    |    |    | free |
| pieces thereof, in any way dressed, un-<br>enumerated . . . . .                                                                                        | value  |    |    | free |
| <i>Hides or Skins, Horns or Hoofs are re-<br/>stricted as to importation. See page 7.</i>                                                              |        |    |    |      |
| ls.—Buffalo, Bull, Cow, or Ox . . . . .                                                                                                                |        |    |    | free |
| . . . . .                                                                                                                                              | number |    |    | free |
| . . . . .                                                                                                                                              | cwt.   | 0  | 10 | 0*   |
| and from British Possessions . . . . .                                                                                                                 | cwt.   | 0  | 5  | 0*   |
| of CATTLE . . . . .                                                                                                                                    | value  |    |    | free |
| of Iron . . . . .                                                                                                                                      | ton    |    |    | free |
| Wood . . . . .                                                                                                                                         | number |    |    | free |
| . . . . .                                                                                                                                              | cwt.   | 2  | 5  | 0    |
| <i>lops exported from this country are on<br/>r re-importation to be treated as foreign,<br/>ther originally so, or not.—8 and 9 Vict.</i>             |        |    |    |      |
| <i>86</i>                                                                                                                                              |        |    |    |      |
| Horn Tips, and pieces of Horns . . . . .                                                                                                               | ton    |    |    | free |
| RUBBER. See <i>Caoutchouc</i>                                                                                                                          |        |    |    |      |
| CORN. See <i>Maize</i>                                                                                                                                 |        |    |    |      |
| . . . . .                                                                                                                                              | cwt.   |    |    | free |
| Printers . . . . .                                                                                                                                     | cwt.   |    |    | free |
| riz., Unwrought . . . . .                                                                                                                              | lb.    |    |    | free |
| ought . . . . .                                                                                                                                        | lb.    |    |    | free |
| z., in Bars, Unwrought . . . . .                                                                                                                       | ton    |    |    | free |
| oni Iron . . . . .                                                                                                                                     | ton    |    |    | free |
| , or hammered into rods . . . . .                                                                                                                      | ton    |    |    | free |
| omate of . . . . .                                                                                                                                     | ton    |    |    | free |

| IRON, continued.                                                                                                                               |        | £.   | s. | d.             |
|------------------------------------------------------------------------------------------------------------------------------------------------|--------|------|----|----------------|
| — Cast . . . . .                                                                                                                               | ton    | free |    |                |
| — Hoops . . . . .                                                                                                                              | ton    | free |    |                |
| — Old broken, and old cast Iron . . . . .                                                                                                      | ton    | free |    |                |
| — Ore . . . . .                                                                                                                                | ton    | free |    |                |
| — Pig Iron . . . . .                                                                                                                           | ton    | free |    |                |
| — Wire. See <i>Wire</i> .                                                                                                                      |        |      |    |                |
| — and Steel Wrought, not otherwise enumerated . . . . . for every 100 <i>l.</i> value                                                          |        | 10   | 0  | 0              |
| IRINGLASS <sup>(1)</sup> . . . . .                                                                                                             | cwt.   | 0    | 5  | 0              |
| JALAP . . . . .                                                                                                                                | lb.    | free |    |                |
| JAPANNED or Lacquered Ware, for every 100 <i>l.</i> value                                                                                      |        | 10   | 0  | 0              |
| JET . . . . .                                                                                                                                  | lb.    | free |    |                |
| JEWELS, Emeralds, and all other precious Stones, viz.:— unset . . . . . value                                                                  |        | free |    |                |
| — set . . . . . for every 100 <i>l.</i> value                                                                                                  |        | 10   | 0  | 0 <sup>0</sup> |
| JUICE of Lemons, Limes, or Oranges <sup>(2)</sup> . . . . .                                                                                    | gallon | free |    |                |
| KERNELS of Walnuts, and Kernels of Peach Stones, commonly used for expressing Oil therefrom . . . . .                                          | ton    | free |    |                |
| KINGWOOD . . . . .                                                                                                                             | ton    | free |    |                |
| LAC, viz. Stick Lac . . . . .                                                                                                                  | cwt.   | free |    |                |
| LACE, viz.:—                                                                                                                                   |        |      |    |                |
| — Thread Lace . . . . . for every 100 <i>l.</i> value                                                                                          |        | 10   | 0  | 0              |
| — Made by the hand, commonly called cushion or pillow Lace, whether of linen, cotton, or silken thread . . . . . for every 100 <i>l.</i> value |        | 10   | 0  | 0              |
| LACQUERED WARE. See <i>Japanned Ware</i> .                                                                                                     |        |      |    |                |
| LAMP BLACK . . . . .                                                                                                                           | cwt.   | free |    |                |
| LAPIS Calaminaris . . . . .                                                                                                                    | ton    | free |    |                |
| LARD . . . . .                                                                                                                                 | cwt.   | free |    |                |
| LATTEN . . . . .                                                                                                                               | cwt.   | free |    |                |
| — Shaven . . . . .                                                                                                                             | cwt.   | free |    |                |
| — Wire . . . . . for every 100 <i>l.</i> value                                                                                                 |        | 10   | 0  | 0              |
| LAVENDER FLOWERS . . . . .                                                                                                                     | lb.    | free |    |                |
| LEAD, viz. Black . . . . .                                                                                                                     | ton    | free |    |                |
| — Chromate of . . . . .                                                                                                                        | ton    | free |    |                |
| — Ore . . . . .                                                                                                                                | ton    | free |    |                |
| — Pig and Sheet . . . . .                                                                                                                      | ton    | 1    | 0  | 0 <sup>0</sup> |
| .... of and from British Possessions . . . . .                                                                                                 | ton    | 0    | 5  | 0 <sup>0</sup> |
| — Red . . . . .                                                                                                                                | ton    | free |    |                |
| — White . . . . .                                                                                                                              | ton    | free |    |                |
| — Manufactures of, not otherwise enumerated for every 100 <i>l.</i> value                                                                      |        | 10   | 0  | 0              |

(1) 8 and 9 Vict. cap. 90.

(2) The rate of duty chargeable on Vegetable Juice will be found under the head "Vegetables."

|                                                                                                                                                                                                                                                           | £.   | s. | d. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----|----|
| LEATHER, viz. Leather cut into Shapes, or any article made of Leather, or any Manufacture whereof Leather is the most valuable part, not otherwise enumerated or described . . . . . for every 100 <i>l.</i> value                                        | 10   | 0  | 0  |
| — Boots, Boot Fronts, Shoes, &c. See <i>Boots</i> .                                                                                                                                                                                                       |      |    |    |
| — Gloves. See <i>Gloves</i> .                                                                                                                                                                                                                             |      |    |    |
| LEAVES OF ROSES . . . . . lb.                                                                                                                                                                                                                             | free |    |    |
| LEECHEES . . . . . value                                                                                                                                                                                                                                  | free |    |    |
| LEMONS. See <i>Oranges</i> .                                                                                                                                                                                                                              |      |    |    |
| — Peel of . . . . . cwt.                                                                                                                                                                                                                                  | free |    |    |
| — Juice of. See <i>Juice</i> .                                                                                                                                                                                                                            |      |    |    |
| LENTILS . . . . . bushel                                                                                                                                                                                                                                  | free |    |    |
| IGNUM VITÆ . . . . . ton                                                                                                                                                                                                                                  | free |    |    |
| LINEN, or Linen and Cotton, viz.:—                                                                                                                                                                                                                        |      |    |    |
| — Cambrics and Lawns, commonly called French Lawns, the Piece not exceeding 8 yards in length, and not exceeding seven-eighths of a yard in breadth, and so on in proportion, for any greater or less quantity:—                                          |      |    |    |
| .... Plain . . . . . piece                                                                                                                                                                                                                                | 0    | 2  | 6  |
| .... Bordered Handkerchiefs . . . piece                                                                                                                                                                                                                   | 0    | 2  | 6  |
| — Lawns of any sort, not French, for every 100 <i>l.</i> value                                                                                                                                                                                            | 10   | 0  | 0  |
| <i>Cambrics and Lawns are restricted as to importation. See p. 9.</i>                                                                                                                                                                                     |      |    |    |
| — Damasks . . . . . square yard                                                                                                                                                                                                                           | 0    | 0  | 5  |
| — Damask Diaper . . . . . square yard                                                                                                                                                                                                                     | 0    | 0  | 2½ |
| — Plain Linens, and Diaper, whether chequered or striped with dyed yarn or not, and manufactures of linen, or of linen mixed with cotton or with wool, not particularly enumerated or described, not being articles wholly or in part made up . . . value | free |    |    |
| — Sails, in actual use of a British ship, and fit and necessary for such ship, and not otherwise disposed of . . . . .                                                                                                                                    | free |    |    |
| .... not in actual use of a British ship, and not fit and necessary for such ship, and when otherwise disposed of, for every 100 <i>l.</i> value                                                                                                          | 10   | 0  | 0  |
| — Articles, manufactures of linen, or of linen mixed with cotton, or with wool, wholly or in part made up, not particularly enumerated, or otherwise charged with duty for every 100 <i>l.</i> value                                                      | 10   | 0  | 0  |

|                                                                                                                  |                       |      |    |   |
|------------------------------------------------------------------------------------------------------------------|-----------------------|------|----|---|
| <b>LIQUORICE, Juice and Paste</b> <sup>(1)</sup> . . . . .                                                       | cwt.                  | 1    | 0  | 0 |
| .... of and from British Possessions <sup>(2)</sup> . . . . .                                                    | cwt.                  | 0    | 10 | 0 |
| — Powder . . . . .                                                                                               | cwt.                  | 1    | 15 | 0 |
| .... of and from British Possessions . . . . .                                                                   | cwt.                  | 0    | 15 | 0 |
| — Root . . . . .                                                                                                 | cwt.                  | 1    | 0  | 0 |
| .... of and from British Possessions . . . . .                                                                   | cwt.                  | 0    | 10 | 0 |
| <b>LITHARGE</b> . . . . .                                                                                        | ton                   | free |    |   |
| <b>LIVE CREATURES, Illustrative of Natural History</b> . . . . .                                                 | value                 | free |    |   |
| <b>LOGWOOD</b> . . . . .                                                                                         | ton                   | free |    |   |
| <b>MACCARONI and Vermicelli</b> . . . . .                                                                        | lb.                   | 0    | 0  | 0 |
| <b>MACE</b> . . . . .                                                                                            | lb.                   | 0    | 2  | 0 |
| <b>MADDER</b> . . . . .                                                                                          | cwt.                  | free |    |   |
| — Roots . . . . .                                                                                                | cwt.                  | free |    |   |
| <i>Madder and Madder Root are restricted as to importation. See p. 4.</i>                                        |                       |      |    |   |
| <b>MAGNA GRÆCIA WARE</b> . . . . .                                                                               | value                 | free |    |   |
| <b>MAHOGANY</b> . . . . .                                                                                        | ton                   | free |    |   |
| <b>MAIZE, or Indian Corn</b> <sup>(3)</sup> . . . . .                                                            | quarter               | 0    | 1  | 0 |
| — Meal <sup>(5)</sup> . . . . .                                                                                  | cwt.                  | 0    | 0  | 4 |
| <b>MANDIOCA FLOUR</b> admitted free of duty until 1st March, 1848.—10 and 11 Vict. 64, and G. O. 5th June, 1847. |                       |      |    |   |
| <b>MANGANESE ORE</b> . . . . .                                                                                   | ton                   | free |    |   |
| <b>MANNA</b> . . . . .                                                                                           | lb.                   | free |    |   |
| <b>MANNA-CROUP</b> , admitted free until 1st March, 1848, —T. O. 21st, and G. O. 26th July, 1847.                |                       |      |    |   |
| <b>MANURES, unenumerated</b> . . . . .                                                                           | ton                   | free |    |   |
| <b>MANUSCRIPTS</b> . . . . .                                                                                     | lb.                   | free |    |   |
| <b>MAPLE WOOD</b> . . . . .                                                                                      | ton                   | free |    |   |
| <b>MAPS or CHARTS, or parts thereof, viz.—</b>                                                                   |                       |      |    |   |
| — Plain or Coloured . . . . .                                                                                    | number                | free |    |   |
| <b>MARBLE.</b> See <i>Stone</i> .                                                                                |                       |      |    |   |
| <b>MARBLES for Children.</b> See <i>Toys</i> .                                                                   |                       |      |    |   |
| <b>MARMALADE</b> . . . . .                                                                                       | lb.                   | 0    | 0  | 0 |
| — of and from British Possessions . . . . .                                                                      | lb.                   | 0    | 0  | 1 |
| <b>MATS and MATTING</b> . . . . .                                                                                | for every 100l. value | 5    | 0  | 0 |
| — of and from British Possessions, for every 100l. value . . . . .                                               |                       | 2    | 10 | 0 |
| — Dunnage Mats, if not of greater value than 10s. per 100 <sup>(4)</sup> . . . . .                               | value                 | free |    |   |
| <b>MATRESSES</b> . . . . .                                                                                       | value                 | free |    |   |

(1) 9 and 10 Vict. cap. 102. (Amendment Act.)

(2) Liquorice in Rolls is to pay duty as Juice.—B. O. 22nd July, 1842

(3) The duty on Maize, or Indian Corn, and Indian Corr. Meal, suspended until 1st March, 1848.—10 Vict. cap. 3; 10 and 11 Vict. cap. 64

(4) 9 and 10 Vict. cap. 102.

|                                             | £. | s. | d.   |
|---------------------------------------------|----|----|------|
| gallon                                      | 0  | 5  | 6*   |
| Salted or Fresh, not otherwise described    |    |    |      |
| cwt.                                        |    |    | free |
| of any sort . . . . . value                 |    |    | free |
| as . . . . . bushel                         | 0  | 1  | 0*   |
| and from British Possessions . . . bushel   | 0  | 0  | 6*   |
| dry, prepared . . . for every 100L value    | 10 | 0  | 0*   |
| viz.—Bell Metal . . . . . ton               |    |    | free |
| of Metal, (except Leaf Gold) the packet     |    |    |      |
| containing 250 leaves                       | 0  | 0  | 1*   |
| ARDS . . . . . cwt.                         | 1  | 10 | 0*   |
| L WATER. See <i>Water</i> .                 |    |    |      |
| LS and FOSSILS, unenumerated . value        |    |    | free |
| of Cork or Wood . . . . . value             |    |    | free |
| S. See <i>Sugar</i> .                       |    |    |      |
| A, and its Salts . . . . . lb.              | 0  | 5  | 0*   |
| L. Lichen Islandicus . . . . . ton          |    |    | free |
| k, for Dyers' use . . . . . ton             |    |    | free |
| er than Rock, or Iceland Moss . value       |    |    | free |
| -OF-PEARL SHELLS . . . . . cwt.             |    |    | free |
| ee <i>Beer</i> .                            |    |    |      |
| . INSTRUMENTS . . . for every 100L value    | 10 | 0  | 0    |
| . . . . . ounce                             |    |    | free |
| D-FLOUR . . . . . cwt.                      | 0  | 6  | 0    |
| LANE BERRIES . . . . . ton                  |    |    | free |
| . . . . . cwt.                              |    |    | free |
| WORK. See <i>Embroidery</i> .               |    |    |      |
| UA WOOD . . . . . ton                       |    |    | free |
| viz.—Ore . . . . . value                    |    |    | free |
| eniate of, in Lumps or Powder, being in     |    |    |      |
| unrefined state . . . . . value             |    |    | free |
| allic and Oxide of Nickel refined value     |    |    | free |
| viz. Cubic Nitre . . . . . cwt.             |    |    | free |
| reet Spirits of, the produce of the Channel |    |    |      |
| ds, are to pay a duty of 11s. 9d. per       |    |    |      |
| n.—B. M. 15th June, 1830.                   |    |    |      |
| s(1) . . . . . lb.                          | 0  | 2  | 6    |
| , in the shell(2) . . . . . lb.             | 0  | 0  | 3    |
| z. Cocoa Nuts . . . . . number              |    |    | free |
| stnuts . . . . . bushel                     |    |    | free |
| achio Nuts . . . . . cwt.                   |    |    | free |
| ill Nuts . . . . . bushel                   | 0  | 2  | 0*   |
| nuts . . . . . bushel                       | 0  | 2  | 0*   |
| ts, Kernels of Walnuts, and of Peach        |    |    |      |

l 10 Vict. cap. 102.

egs, wild, not in the shell, are to be charged with duty as  
egs in the shell.—B. O. 5th June, 1846.

| NUTS, continued.                                                                                                                                                                                                                                      |        | £. s. d.            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------------------|
| Stones, and of all Nuts or Kernels, unenumerated, commonly used for expressing Oil therefrom . . . . .                                                                                                                                                | ton    | free                |
| — Nuts, and Kernels, unenumerated . . . . .                                                                                                                                                                                                           | value  | free                |
| NUX VOMICA . . . . .                                                                                                                                                                                                                                  | cwt.   | 0 5 0 <sup>0</sup>  |
| <i>No abatement of the duty on Nux Vomica to be made on account of damage. See p. 17.</i>                                                                                                                                                             |        |                     |
| OAKUM . . . . .                                                                                                                                                                                                                                       | cwt.   | free                |
| OCHRE . . . . .                                                                                                                                                                                                                                       | cwt.   | free                |
| OIL SEED CAKES . . . . .                                                                                                                                                                                                                              | ton    | free                |
| OIL, viz. Almond . . . . .                                                                                                                                                                                                                            | lb.    | 0 0 2 <sup>0</sup>  |
| — Animal . . . . .                                                                                                                                                                                                                                    | cwt.   | free                |
| — Bays . . . . .                                                                                                                                                                                                                                      | lb.    | 0 0 2 <sup>0</sup>  |
| — Castor . . . . .                                                                                                                                                                                                                                    | cwt.   | free                |
| — Chemical, Essential, or Perfumed <sup>(1)</sup> . . . . .                                                                                                                                                                                           | lb.    | 0 1 0               |
| — Cloves <sup>(1)</sup> . . . . .                                                                                                                                                                                                                     | lb.    | 0 3 0               |
| — Cocoa Nut . . . . .                                                                                                                                                                                                                                 | cwt.   | free                |
| — Hemp Seed and Rape Seed . . . . .                                                                                                                                                                                                                   | tun    | free                |
| — Lard . . . . .                                                                                                                                                                                                                                      | value  | free                |
| — Linseed . . . . .                                                                                                                                                                                                                                   | tun    | free                |
| — Olive . . . . .                                                                                                                                                                                                                                     | tun    | free                |
| .... Flasks, in which Olive Oil is imported . . . . .                                                                                                                                                                                                 |        | free                |
| <i>Olive Oil is restricted as to importation. See p. 4.</i>                                                                                                                                                                                           |        |                     |
| — Palm . . . . .                                                                                                                                                                                                                                      | cwt.   | free                |
| — Paran . . . . .                                                                                                                                                                                                                                     | tun    | free                |
| — Rock . . . . .                                                                                                                                                                                                                                      | cwt.   | free                |
| — Seed Oil, unenumerated . . . . .                                                                                                                                                                                                                    | tun    | free                |
| — Train Oil, Blubber, Spermaceti Oil, and Head matter, the produce of Fish or Creatures living in the Sea, caught by the crews of British vessels, and imported direct from the Fishery, or from any British Possession in a British vessel . . . . . | tun    | free                |
| .... Train Oil and Blubber, of Foreign Fishing . . . . .                                                                                                                                                                                              | tun    | free                |
| .... Spermaceti Oil, of Foreign Fishing . . . . .                                                                                                                                                                                                     | tun    | 15 0 0 <sup>0</sup> |
| <i>From and after 1st January, 1849.</i>                                                                                                                                                                                                              |        |                     |
| — or Spirit of Turpentine . . . . .                                                                                                                                                                                                                   | cwt.   | 0 5 0 <sup>0</sup>  |
| .... of and from British Possessions . . . . .                                                                                                                                                                                                        | cwt.   | 0 2 6 <sup>0</sup>  |
| — Walnut . . . . .                                                                                                                                                                                                                                    | cwt.   | free                |
| — not particularly enumerated . . . . .                                                                                                                                                                                                               | value  | free                |
| OLIBANUM . . . . .                                                                                                                                                                                                                                    | cwt.   | free                |
| OLIVES . . . . .                                                                                                                                                                                                                                      | gallon | 0 2 0 <sup>0</sup>  |
| OLIVE WOOD . . . . .                                                                                                                                                                                                                                  | ton    | free                |

<sup>(1)</sup> 8 and 9 Vict. cap. 90.

|                                                                                                                                                                                         | £. | s. | d.   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|------|
| IONS . . . . . bushel                                                                                                                                                                   | 0  | 0  | 8*   |
| - of and from British Possessions . bushel                                                                                                                                              | 0  | 0  | 3*   |
| IUM . . . . . lb.                                                                                                                                                                       | 0  | 1  | 0*   |
| <i>No abatement of the duty on Opium to be made on account of damage. See page 17.</i>                                                                                                  |    |    |      |
| <i>- Extract or preparation of. See Essences.</i>                                                                                                                                       |    |    |      |
| ANGE FLOWER WATER . . . . . lb.                                                                                                                                                         | 0  | 0  | 1*   |
| ANGES and LEMONS, the Chest or Box, viz. :—                                                                                                                                             |    |    |      |
| - not ex. the capacity of 5,000 cubic inches .                                                                                                                                          | 0  | 2  | 6*   |
| - ex. 5,000 and not ex. 7,300 cubic inches <sup>(1)</sup> .                                                                                                                             | 0  | 3  | 9*   |
| - ex. 7,300 and not ex. 14,000 cubic inches <sup>(1)</sup> .                                                                                                                            | 0  | 7  | 6*   |
| - for every 1,000 cubic inches ex. 14,000 .                                                                                                                                             | 0  | 0  | 7½*  |
| - loose, the 1,000 . . . . .                                                                                                                                                            | 0  | 15 | 0*   |
| - or, and at the option of the importer, for every 100l. value                                                                                                                          | 75 | 0  | 0*   |
| <i>Oranges and Lemons are restricted as to importation. See page 4.</i>                                                                                                                 |    |    |      |
| <i>No abatement of the duties on Oranges and Lemons to be made on account of damage. See page 17.</i>                                                                                   |    |    |      |
| - Peel of . . . . . cwt.                                                                                                                                                                |    |    | free |
| CHAL . . . . . cwt.                                                                                                                                                                     |    |    | free |
| E, unenumerated . . . . . value                                                                                                                                                         |    |    | free |
| PIMENT . . . . . cwt.                                                                                                                                                                   |    |    | free |
| RIS ROOT . . . . . cwt.                                                                                                                                                                 |    |    | free |
| SEDEW . . . . . cwt.                                                                                                                                                                    | 0  | 10 | 0*   |
| INTERS' COLOURS, unenumerated, viz. :—                                                                                                                                                  |    |    |      |
| - unmanufactured . . . . . value                                                                                                                                                        |    |    | free |
| - manufactured . . . for every 100l. value                                                                                                                                              | 10 | 0  | 0*   |
| LMETTO THATCH . . . . . cwt.                                                                                                                                                            |    |    | free |
| - manufactures of ditto . . . . . value                                                                                                                                                 |    |    | free |
| PER, viz.—Brown Paper made of old rope or cordage only, without separating or extracting the Pitch or Tar therefrom, and without any mixture of other materials therewith . . . . . lb. | 0  | 0  | 3*   |
| - printed, painted, or stained Paper, or Paper Hangings, or Flock Paper . . . . . sq. yard                                                                                              | 0  | 0  | 2    |
| - waste Paper, (unless printed on in the English language,) or Paper of any other sort,                                                                                                 |    |    |      |

) All chests or boxes of Oranges and Lemons, measuring 36 in. in th. 20 in. in width, and 7 in. in depth, having cones of 9 in. and under 1. in height, may be admitted to entry at the rated duty of 3s. 9d. each. and all chests or boxes of the above dimensions, having cones unting to, or exceeding 12 in. in height, may be charged at the rate s. 6d. each.—G. O. 10th January, 1845.

|                                                                                                              |  |     |    |
|--------------------------------------------------------------------------------------------------------------|--|-----|----|
| PAPER, continued.                                                                                            |  | £.  | s. |
| not particularly enumerated or described,<br>nor otherwise charged with duty . . . lb.                       |  | 0   | 0  |
| <i>Paper printed on in the English language<br/>is prohibited. See page 2.</i>                               |  |     |    |
| PARCHMENT . . . . . sheet                                                                                    |  | fre |    |
| PASTEBOARD . . . . . cwt.                                                                                    |  | 1   | 10 |
| PEARLS . . . . . value                                                                                       |  | fre |    |
| PEARS, raw . . . . . bushel                                                                                  |  | 0   | 0  |
| — of and from British Possessions . . . bushel                                                               |  | 0   | 0  |
| — dried . . . . . bushel                                                                                     |  | 0   | 2  |
| PENCILS . . . . . for every 100 <i>l.</i> value                                                              |  | 10  | 0  |
| — of Slate . . . . . for every 100 <i>l.</i> value                                                           |  | 10  | 0  |
| PENS . . . . . value                                                                                         |  | fre |    |
| PEPPER, of all sorts . . . . . lb.                                                                           |  | 0   | 0  |
| <i>No allowance or abatement of the duty on<br/>Pepper to be made on account of damage.<br/>See page 17.</i> |  |     |    |
| PERCUSSION CAPS . . . . . 1000                                                                               |  | 0   | 0  |
| PERFUMERY, not otherwise charged, for every<br>100 <i>l.</i> value                                           |  | 10  | 0  |
| PERRY . . . . . tun                                                                                          |  | 5   | 5  |
| PEWTER, Manufactures of, for every 100 <i>l.</i> value                                                       |  | 10  | 0  |
| PHOSPHORUS . . . . . for every 100 <i>l.</i> value                                                           |  | 10  | 0  |
| PICKLES preserved in Vinegar <sup>(1)</sup> . . . . . gallon                                                 |  | 0   | 0  |
| — or Vegetables, preserved in Salt, <sup>(2)</sup> for every<br>100 <i>l.</i> value                          |  | 5   | 0  |
| PICTURES . . . . . each                                                                                      |  | 0   | 1  |
| .... and further . . . . . square foot                                                                       |  | 0   | 1  |
| — above 200 square feet . . . . . each                                                                       |  | 10  | 0  |
| PIMENTO . . . . . cwt.                                                                                       |  | 0   | 5  |
| PINK ROOT . . . . . lb.                                                                                      |  | fre |    |
| PITCH . . . . . cwt.                                                                                         |  | fre |    |
| — BURGUNDY . . . . . cwt.                                                                                    |  | fre |    |
| PLANTAINS . . . . . cwt.                                                                                     |  | fre |    |
| PLANTS, Shrubs, and Trees, alive . . . value                                                                 |  | fre |    |
| PLASTER of Paris . . . . . ton                                                                               |  | fre |    |
| PLAT, battered . . . . .                                                                                     |  | fre |    |
| — of Gold, <sup>(2)</sup> for every 100 <i>l.</i> . . . value                                                |  | 10  | 0  |
| Stamp-duty on gold. . . . . ounce                                                                            |  | 0   | 17 |
| — of Silver, gilt and ungilt . . . for every<br>100 <i>l.</i> value                                          |  | 10  | 0  |
| Stamp duty on silver . . . . . ounce                                                                         |  | 0   | 1  |
| — Wire, gilt or plated . for every 100 <i>l.</i> value                                                       |  | 10  | 0  |
| — Silver . . . . . for every 100 <i>l.</i> value                                                             |  | 10  | 0  |

<sup>(1)</sup> 8 and 9 Vict. cap. 90.<sup>(2)</sup> Together with the Stamp-duty; but the additional five per is not to be charged on the Stamp-duty.—G. O., 1844.

|                                                                                                                                      | £. | s. | d.   |
|--------------------------------------------------------------------------------------------------------------------------------------|----|----|------|
| ATINA, and Ore of Platina . . . . . value                                                                                            |    |    | free |
| ATING, or other manufactures to be used in,<br>or proper for making Hats or Bonnets, viz.<br>of Bast, Cane, or Horsehair . . . . lb. | 0  | 10 | 0*   |
| — of Chip . . . . . lb.                                                                                                              |    |    | free |
| ATTING, of Straw <sup>(1)</sup> . . . . . lb.                                                                                        | 0  | 5  | 0    |
| — Willow Squares <sup>(2)</sup> . . for every 100l. value                                                                            | 10 | 0  | 0    |
| LUMS, dried or preserved . . . . . cwt.                                                                                              | 1  | 7  | 6*   |
| — commonly called French Plums, and Prunellos <sup>(3)</sup> . . . . . cwt.                                                          | 1  | 0  | 0*   |
| — preserved in Sugar . . . . . lb.                                                                                                   | 0  | 0  | 6*   |
| OMATUM . . . . . for every 100l. value                                                                                               | 10 | 0  | 0    |
| OMEGRANATES . . . . . 1000                                                                                                           | 0  | 5  | 0*   |
| — Peel of . . . . . cwt.                                                                                                             |    |    | free |
| ORK, Salted (not Hams) and Fresh Pork . cwt.                                                                                         |    |    | free |
| OTATOES . . . . . cwt.                                                                                                               |    |    | free |
| OTATO FLOUR . . . . . cwt.                                                                                                           | 0  | 1  | 0    |
| ots, viz., Melting Pots for Goldsmiths, the 100                                                                                      | 0  | 3  | 2*   |
| — of Stone . . . . . for every 100l. value                                                                                           | 10 | 0  | 0    |
| POULTRY, alive or dead <sup>(4)</sup> for every 100l. value                                                                          | 5  | 0  | 0*   |
| — of and from British Possessions for every<br>100l. value                                                                           | 2  | 10 | 0*   |
| POWDER, viz., Hair Powder . . . . . cwt.                                                                                             | 1  | 0  | 0*   |
| — Perfumed . . . . . cwt.                                                                                                            | 1  | 0  | 0*   |
| — not otherwise enumerated or described, that<br>will serve for the same uses as starch cwt.                                         | 0  | 10 | 0*   |
| PRINTS and DRAWINGS, plain or coloured, single,<br>each <sup>(5)</sup>                                                               | 0  | 0  | 1*   |
| — Bound or sewn . . . . . dozen                                                                                                      | 0  | 0  | 3*   |
| — <i>Published in the dominions of Prussia</i> <sup>(6)</sup> are                                                                    |    |    |      |

<sup>(1)</sup> The duty on Straw Plating and Straw Hats is to be ascertained and charged to the weight of a quarter of a pound.—G. O. 21st Jan. 1817.

<sup>(2)</sup> 9 and 10 Vict. cap. 102.

<sup>(3)</sup> Packages containing French Plums.—In future such packages only as are strictly necessary for the importation of the fruit, and *bona fide* the usual sort of packages in which such fruit is ordinarily imported, shall be delivered duty free.—T. O. 27th January, and G. O. 1st February, 1817.

<sup>(4)</sup> Game is to be charged with the same duty as poultry.

<sup>(5)</sup> Pictures, sketches, and drawings, brought from the Continent, and accompanied by the proprietor, are to be admitted duty free, on a declaration.—T. O. 5th August, 1817. See Declaration No. 18, page 30. Toys printed, framed and glazed, being of dimensions not exceeding 64 inches by 5 inches, are to be admitted on payment of the duty of 10 per cent. as toys.—G. O. 17th April, 1817.

<sup>(6)</sup> Extended also to Saxony and the Duchy of Brunswick.—O. C. 18th September, 1846, and 24th April, 1847.

| PRINTS, continued.                                                                                                                                 |         | £.   | s. | d. |
|----------------------------------------------------------------------------------------------------------------------------------------------------|---------|------|----|----|
| <i>admitted under the act 9 and 10 Vict. cap. 58,<br/>at the following duties, viz. :—</i>                                                         |         |      |    |    |
| — Plain or coloured, single . . . . .                                                                                                              | each    | 0    | 0  | 0  |
| — bound or sewn . . . . .                                                                                                                          | dozen   | 0    | 0  | 1  |
| PRUNES . . . . .                                                                                                                                   | cwt.    | 0    | 7  | 0  |
| <i>Prunes are restricted as to importation. See<br/>page 4.</i>                                                                                    |         |      |    |    |
| PRUSSIAN POTASH . . . . .                                                                                                                          | lb.     | free |    |    |
| PUDDINGS and SAUSAGES . . . . .                                                                                                                    | lb.     | 0    | 0  |    |
| QUASSIA . . . . .                                                                                                                                  | cwt.    | 0    | 10 |    |
| QUICKSILVER . . . . .                                                                                                                              | lb.     | free |    |    |
| QUILL <sup>s</sup> , viz.,—Goose . . . . .                                                                                                         | number  | free |    |    |
| — Swan . . . . .                                                                                                                                   | number  | free |    |    |
| QUINCES . . . . .                                                                                                                                  | 1000    | 0    | 1  |    |
| QUININE, Sulphate of . . . . .                                                                                                                     | oz.     | 0    | 0  |    |
| RADIX, Contrayervæ . . . . .                                                                                                                       | lb.     | free |    |    |
| — Enulæ Campanæ . . . . .                                                                                                                          | cwt.    | free |    |    |
| — Eringii . . . . .                                                                                                                                | cwt.    | free |    |    |
| — Ipecacuanhæ . . . . .                                                                                                                            | lb.     | free |    |    |
| — Rhatanizæ . . . . .                                                                                                                              | lb.     | free |    |    |
| — Senekæ . . . . .                                                                                                                                 | lb.     | free |    |    |
| — Serpentariæ, or Snake Root . . . . .                                                                                                             | lb.     | free |    |    |
| RAGS, viz.,—Old Rags, old Ropes, or Junk, or<br>old Fishing nets, fit only for making<br>Paper or Pasteboard . . . . .                             | ton     | free |    |    |
| — Old Woollen Rags . . . . .                                                                                                                       | ton     | free |    |    |
| — Pulp of Rags . . . . .                                                                                                                           | ton     | free |    |    |
| RAISINS . . . . .                                                                                                                                  | cwt.    | 0    | 15 |    |
| — of and from British Possessions . . . . .                                                                                                        | cwt.    | 0    | 7  |    |
| <i>Raisins are restricted as to importation. See p. 4.<br/>No abatement of the duty on Raisins to be<br/>made on account of damage. See p. 17.</i> |         |      |    |    |
| RAPE OF GRAPES . . . . .                                                                                                                           | tun     | free |    |    |
| RED WOOD, or GUINEA Wood . . . . .                                                                                                                 | ton     | free |    |    |
| RHUBARB . . . . .                                                                                                                                  | lb.     | free |    |    |
| RIBBONS. See <i>Silk Manufactures.</i>                                                                                                             |         |      |    |    |
| RICE (1) . . . . .                                                                                                                                 | cwt.    | 0    | 1  |    |
| — of and from British Possessions . . . . .                                                                                                        | cwt.    | 0    | 0  |    |
| — Rough and in the Husk . . . . .                                                                                                                  | quarter | 0    | 1  |    |
| .... of and from British Possessions, quarter                                                                                                      |         | 0    | 0  |    |

(1) The duty on Rice is suspended until 1st March, 1848.—10 Vict. cap. 3, and 10 and 11 Vict. cap. 64.

Rice Meal to be admitted free of duty until 1st March, 1848.—and 11 Vict. cap. 64, and T. O. 11th May. 1847.

The refuse of Rice after cleaning is to be charged with duty goods manufactured.—B. O. 7th October, 1841.

Ground Rice of British Possession produce is to be charged Rice.—B. O. 10th February, 1841.

|                                                                                                     |         | £. s. d. |
|-----------------------------------------------------------------------------------------------------|---------|----------|
| New. See <i>Cordage</i> .                                                                           |         |          |
| ld. See <i>Rags</i> .                                                                               |         |          |
| WOOD . . . . .                                                                                      | ton     | free     |
| . . . . .                                                                                           | cwt.    | free     |
| ARUM Saturni . . . . .                                                                              | cwt.    | 0 10 0*  |
| OWER . . . . .                                                                                      | cwt.    | free     |
| ON . . . . .                                                                                        | lb.     | free     |
| . . . . .                                                                                           | cwt.    | 0 0 6    |
| and Sailcloth. See <i>Linen</i> .                                                                   |         |          |
| z. Ammoniac . . . . .                                                                               | cwt.    | free     |
| monum . . . . .                                                                                     | cwt.    | free     |
| unelle . . . . .                                                                                    | cwt.    | free     |
| or Salop . . . . .                                                                                  | cwt.    | free     |
| . . . . .                                                                                           | ton     | free     |
| ETRE . . . . .                                                                                      | cwt.    | free     |
| IS DRACONIS . . . . .                                                                               | cwt.    | free     |
| MARIA WOOD . . . . .                                                                                | ton     | free     |
| WOOD . . . . .                                                                                      | ton     | free     |
| PARILLA . . . . .                                                                                   | lb.     | free     |
| RAS . . . . .                                                                                       | cwt.    | free     |
| WOOD . . . . .                                                                                      | ton     | free     |
| ERS, viz., Red, White, or Yellow . . . . .                                                          | ton     | free     |
| ES, or Puddings . . . . .                                                                           | lb.     | 0 0 1    |
| BOARDS . . . . .                                                                                    | cwt.    | 1 10 0*  |
| ONY . . . . .                                                                                       | lb.     | free     |
| viz., Acorns . . . . .                                                                              | bushel  | free     |
| nised . . . . .                                                                                     | cwt.    | free     |
| <i>Beet Root Seed is admitted free of duty as unenumerated Garden Seed.—B. M. 10th March, 1847.</i> |         |          |
| arnet . . . . .                                                                                     | cwt.    | free     |
| inary (1) . . . . .                                                                                 | cwt.    | 0 5 0    |
| .. of and from British Possessions . . . . .                                                        | cwt.    | 0 2 6    |
| iraway (1) . . . . .                                                                                | cwt.    | 0 5 0    |
| .. of and from British Possessions . . . . .                                                        | cwt.    | 0 2 6    |
| irrot (1) . . . . .                                                                                 | cwt.    | 0 5 0    |
| .. of and from British Possessions . . . . .                                                        | cwt.    | 0 2 6    |
| over (1) . . . . .                                                                                  | cwt.    | 0 5 0    |
| .. of and from British Possessions . . . . .                                                        | cwt.    | 0 2 6    |
| <i>Clover Seed is restricted as to importation.</i>                                                 |         |          |
| see page 4.                                                                                         |         |          |
| elchicum . . . . .                                                                                  | cwt.    | free     |
| le . . . . .                                                                                        | quarter | free     |
| riander . . . . .                                                                                   | cwt.    | free     |
| oton . . . . .                                                                                      | quarter | free     |

(1) These duties took effect from the 1st June, 1846.

| SEEDS, continued.                                                                                              |         | £. | s.   | d.             |
|----------------------------------------------------------------------------------------------------------------|---------|----|------|----------------|
| — Cummin . . . . .                                                                                             | cwt.    |    | free |                |
| — Fenugreek . . . . .                                                                                          | cwt.    |    | free |                |
| — Flax . . . . .                                                                                               | quarter |    | free |                |
| — Forest . . . . .                                                                                             | cwt.    |    | free |                |
| — Garden, unenumerated . . . . .                                                                               | lb.     |    | free |                |
| — Grass Seeds of all sorts, not particularly enumerated, or otherwise charged with duty . . . . .              | cwt.    | 0  | 5    | 0 <sup>4</sup> |
| .... of and from British Possessions . . . . .                                                                 | cwt.    | 0  | 2    | 6 <sup>4</sup> |
| — Hemp . . . . .                                                                                               | quarter |    | free |                |
| — Leek, <sup>(1)</sup> . . . . .                                                                               | cwt.    | 0  | 5    | 0              |
| .... of and from British Possessions . . . . .                                                                 | cwt.    | 0  | 2    | 6              |
| — Lettuce . . . . .                                                                                            | quarter |    | free |                |
| — Linseed . . . . .                                                                                            | quarter |    | free |                |
| <i>Linseed is restricted as to importation.</i>                                                                |         |    |      |                |
| See page 4.                                                                                                    |         |    |      |                |
| — Lucerne . . . . .                                                                                            | cwt.    | 0  | 5    | 0 <sup>4</sup> |
| — Lupines . . . . .                                                                                            | cwt.    |    | free |                |
| <i>Mangel Wurzel Seed is liable to the duty of £5 per cent., as Seed unenumerated.—B. M. 10th March, 1847.</i> |         |    |      |                |
| — Maw . . . . .                                                                                                | quarter |    | free |                |
| — Millet . . . . .                                                                                             | cwt.    |    | free |                |
| — Mustard, <sup>(1)</sup> . . . . .                                                                            | cwt.    | 0  | 1    | 3              |
| .... of and from British Possessions . . . . .                                                                 | cwt.    | 0  | 0    | 7 <sup>1</sup> |
| — Onion, <sup>(1)</sup> . . . . .                                                                              | cwt.    | 0  | 5    | 0              |
| .... of and from British Possessions . . . . .                                                                 | cwt.    | 0  | 2    | 6              |
| — Parsley . . . . .                                                                                            | cwt.    |    | free |                |
| <i>Parsnip Seed is admitted free of duty as an unenumerated Garden Seed.—B. M. 20th March, 1847.</i>           |         |    |      |                |
| — Poppy . . . . .                                                                                              | quarter |    | free |                |
| — Quince . . . . .                                                                                             | cwt.    |    | free |                |
| — Rape . . . . .                                                                                               | quarter |    | free |                |
| <i>Rape Seed is restricted as to importation.</i>                                                              |         |    |      |                |
| See page 4.                                                                                                    |         |    |      |                |
| — Sesamum . . . . .                                                                                            | quarter |    | free |                |
| — Shrub, or Tree . . . . .                                                                                     | cwt.    |    | free |                |
| — Tares . . . . .                                                                                              | quarter |    | free |                |
| — Trefoil . . . . .                                                                                            | cwt.    | 0  | 5    | 0              |
| .... of and from British Possessions . . . . .                                                                 | cwt.    | 0  | 2    | 6              |
| <i>Trefolium Seed admitted at the same duty as Trefoil.—B. M. 11th Aug., 1846.</i>                             |         |    |      |                |
| — Worm . . . . .                                                                                               | cwt.    |    | free |                |
| — All Seeds unenumerated, commonly used for expressing Oil therefrom . . . . .                                 | quarter |    | free |                |

(<sup>1</sup>) These duties took effect from the 1st June, 1846.

| SEEDS, continued.                                                                                                                          |  | £. | s.   | d. |
|--------------------------------------------------------------------------------------------------------------------------------------------|--|----|------|----|
| — All other Seeds not particularly enumerated or described, nor otherwise charged with duty <sup>(1)</sup> . . . . . for every 100l. value |  | 5  | 0    | 0  |
| .... of and from British Possessions . . . for every 100l. value                                                                           |  | 2  | 10   | 0  |
| SEGARS.—See <i>Tobacco, manufactured</i> . . . lb.                                                                                         |  | 0  | 9    | 0* |
| SENNA . . . . . lb.                                                                                                                        |  |    | free |    |
| SHIPS to be broken up, with their Tackle, Apparel, and Furniture, (except Sails,) viz. Foreign Ships or Vessels, for every 100l. value     |  | 25 | 0    | 0* |
| ..... British Ships, or vessels entitled to be registered as such, not having been built in the United Kingdom . . .                       |  |    | free |    |
| — Foreign Ships broken up <sup>(2)</sup> . . . for every 100l. value                                                                       |  | 10 | 0    | 0* |
| SHUMACH . . . . .                                                                                                                          |  |    | free |    |
| <i>Shumach is restricted as to importation.</i>                                                                                            |  |    |      |    |
| See page 4.                                                                                                                                |  |    |      |    |
| SILK, viz.:—                                                                                                                               |  |    |      |    |
| — Knubs or Husks of Silk and Waste Silk, cwt.                                                                                              |  |    | free |    |
| — Raw Silk . . . . . lb.                                                                                                                   |  |    | free |    |
| — Thrown Silk, not dyed . . . . . lb.                                                                                                      |  |    | free |    |
| — „ dyed, viz.—                                                                                                                            |  |    |      |    |
| .... Singles or Tram, Organzine or Crape, lb.                                                                                              |  |    | free |    |
| — Manufactures of Silk, or of Silk mixed with metal, or any other material, the <i>produce of Europe</i> : viz.:—                          |  |    |      |    |
| — SILK or SATIN, Plain, Striped, Figured, or Brocaded, viz.:—                                                                              |  |    |      |    |
| .... Broad Stuffs . . . . . lb.                                                                                                            |  | 0  | 5    | 0  |
| Articles thereof, not otherwise enumerated . . . . . lb.                                                                                   |  | 0  | 6    | 0  |
| Or, and at the option of the officers of the Customs, <sup>(3)</sup> for every 100l. val.                                                  |  | 15 | 0    | 0  |
| — SILK GAUZE, or CRAPE, Plain, Striped, Figured, or Brocaded, viz.:—                                                                       |  |    |      |    |
| .... Broad Stuffs . . . . . lb.                                                                                                            |  | 0  | 9    | 0  |

<sup>(1)</sup> These duties took effect from the 1st June, 1846.

<sup>(2)</sup> Foreign vessels wrecked upon the coasts of the United Kingdom, or so disabled as to be incapable of returning home, and broken up here, on that account only, and contrary to the prior intentions of the owners, are to be charged with duty as “Goods Manufactured, &c.,” at 10 per cent. When the Tackle, Furniture, and Apparel (except sails) of Wrecked Ships, are entered separately from the Hull, or where the tackle only may have been recovered from the wreck, the same shall be liable to the like rate of duty as the Hull.—G. O. May 10, 1847.

<sup>(3)</sup> The Option applies to “Articles” thereof, only.—B. O. to Southampton, 10th June, 1846.

| SILK, continued.                                                                                                                                             |  | £. | s. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----|----|
| Articles thereof, not otherwise enumerated . . . . . lb.                                                                                                     |  | 0  | 10 |
| Or, and at the option of the officers of the Customs, <sup>(1)</sup> for every 100 <i>l.</i> val.                                                            |  | 15 | 0  |
| — GAUZE of all descriptions, mixed with Silk, Satin, or any other materials in less proportion than one-half part of the Fabric, viz.:—                      |  |    |    |
| .... Broad Stuffs . . . . . lb.                                                                                                                              |  | 0  | 9  |
| Articles thereof, not otherwise enumerated . . . . . lb.                                                                                                     |  | 0  | 10 |
| Or, and at the option of the officers of the Customs, <sup>(1)</sup> for every 100 <i>l.</i> val.                                                            |  | 15 | 0  |
| — VELVET, Plain or Figured, viz.:—                                                                                                                           |  |    |    |
| .... Broad Stuffs . . . . . lb.                                                                                                                              |  | 0  | 9  |
| Articles thereof, not otherwise enumerated . . . . . lb.                                                                                                     |  | 0  | 10 |
| Or, and at the option of the officers of the Customs, <sup>(1)</sup> for every 100 <i>l.</i> val.                                                            |  | 15 | 0  |
| — RIBBONS, Plain Silk, of one colour only, lb.                                                                                                               |  | 0  | 6  |
| — .... Plain Satin, of one colour only, lb.                                                                                                                  |  | 0  | 8  |
| — .... Silk or Satin, Striped, Figured, or Brocaded, or plain Ribbons of more than one colour . . . . . lb.                                                  |  | 0  | 10 |
| — .... Gauze or Crape, Plain, Striped, Figured, or Brocaded . . . . . lb.                                                                                    |  | 0  | 14 |
| — .... Gauze mixed with Silk, Satin, or other materials of less proportion than one-half part of the Fabric . . . lb.                                        |  | 0  | 12 |
| — .... Velvet, or Silk embossed with Velvet, lb.                                                                                                             |  | 0  | 10 |
| — Artificial Flowers, wholly or in part of silk, for every 100 <i>l.</i> value                                                                               |  | 25 | 0  |
| — Manufactures of Silk, or of Silk and any other material called Plush, commonly used for making hats . . . . . lb.                                          |  | 0  | 2  |
| — Fancy Silk Net or Tricot . . . . . lb.                                                                                                                     |  | 0  | 8  |
| — Plain Silk Lace or Net, called Tulle . lb.                                                                                                                 |  | 0  | 8  |
| — Manufactures of Silk, or of Silk mixed with any other materials, not particularly enumerated or otherwise charged with duty, for every 100 <i>l.</i> value |  | 15 | 0  |
| — .... of and from British Possession, <sup>(1)</sup> for every 100 <i>l.</i> value                                                                          |  | 5  | 0  |

<sup>(1)</sup> The Option applies to "Articles" thereof only.—B. O. to Southampton, 10th June, 1846.

<sup>(2)</sup> 9 and 10 Vict. cap. 102.

| SILK, continued.                                                                                                                                                                                         |                       | £. | s. | d.   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----|----|------|
| — Millinery of Silk, or of which the greater part of the Material is Silk, viz.:—                                                                                                                        |                       |    |    |      |
| .... Turbans or Caps . . . . .                                                                                                                                                                           | each                  | 0  | 3  | 6    |
| .... Hats or Bonnets . . . . .                                                                                                                                                                           | each                  | 0  | 7  | 0    |
| .... Dresses . . . . .                                                                                                                                                                                   | each                  | 1  | 10 | 0    |
| — Manufactures of Silk, or of Silk and any other materials, and articles of the same wholly or partially made up, not particularly enumerated or otherwise charged with duty . . . for every 100ℓ. value |                       | 15 | 0  | 0    |
| <i>Silk Goods are restricted on importation.</i>                                                                                                                                                         |                       |    |    |      |
| See pp. 7 and 9.                                                                                                                                                                                         |                       |    |    |      |
| SILK-WORM GUT . . . . .                                                                                                                                                                                  | for every 100ℓ. value | 10 | 0  | 0    |
| SKINS, FURS, PELTS, and TAILS, or Pieces of Skins, raw or undressed, unenumerated,                                                                                                                       |                       |    |    |      |
|                                                                                                                                                                                                          | number                |    |    | free |
| .... tanned, curried, or dressed, unenumerated . . . . .                                                                                                                                                 | number                |    |    | free |
| — Articles manufactured of Skins or Furs, for every 100ℓ. value                                                                                                                                          |                       | 10 | 0  | 0    |
| .... of and from a British Possession, for every 100ℓ. value                                                                                                                                             |                       | 5  | 0  | 0    |
| SMELTS, <sup>(1)</sup> . . . . .                                                                                                                                                                         | cwt.                  | 0  | 10 | 0    |
| SOAP, viz., Hard . . . . .                                                                                                                                                                               | cwt.                  | 1  | 0  | 0    |
| .... of and from British Possessions                                                                                                                                                                     | cwt.                  | 0  | 14 | 0    |
| — Soft . . . . .                                                                                                                                                                                         | cwt.                  | 0  | 14 | 0    |
| .... of and from British Possessions                                                                                                                                                                     | cwt.                  | 0  | 10 | 0    |
| — Naples . . . . .                                                                                                                                                                                       | cwt.                  | 1  | 0  | 0    |
| SPA WARE . . . . .                                                                                                                                                                                       | for every 100ℓ. value | 10 | 0  | 0    |
| SPECIMENS of Minerals, or Fossils, and all specimens illustrative of Natural History. value                                                                                                              |                       |    |    | free |
| SPECKLED WOOD . . . . .                                                                                                                                                                                  | ton                   |    |    | free |
| SPELTER, or ZINC, Crude in Cakes . . . . .                                                                                                                                                               | ton                   |    |    | free |
| — rolled, but not otherwise manufactured                                                                                                                                                                 | ton                   |    |    | free |
| — manufactures of . . . for every 100ℓ. value                                                                                                                                                            |                       | 10 | 0  | 0*   |
| SPERMACEI, fine . . . for every 100ℓ. value                                                                                                                                                              |                       | 25 | 0  | 0*   |
| — from and after 1st Jan., 1849 . lb. & value                                                                                                                                                            |                       |    |    | free |

## SPIRITS.

SPIRITS, or Strong Waters of all sorts, viz.:—  
 For every gallon of such Spirits or Strong Waters of any strength, not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater or less

<sup>(1)</sup> 8 and 9 Vict. cap. 90.

## SPIRITS, continued.

|                                                                                                                                                                                                                                                                                                                                                                                | £. | s. | d. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|
| strength than the strength of proof, and for any greater or less quantity than a gallon, viz. :—                                                                                                                                                                                                                                                                               |    |    |    |
| ... not being Spirits or Strong Waters, the produce of any British Possession in America, or any British Possession within the limits of the East India Company's Charter, and not being sweetened Spirits, or Spirits mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer, (9 and 10 Vict. cap. 23.) . . . gallon | 0  | 15 | 0  |
| ... Spirits or Strong Waters, the produce of any British Possession in America, not being sweetened Spirits, or Spirits so mixed as aforesaid                                                                                                                                                                                                                                  |    |    |    |
| If imported into England . . . . gallon                                                                                                                                                                                                                                                                                                                                        | 0  | 8  | 7  |
| "    "    Scotland . . . . gallon                                                                                                                                                                                                                                                                                                                                              | 0  | 4  | 5  |
| "    "    Ireland <sup>(1)</sup> . . . . gallon                                                                                                                                                                                                                                                                                                                                | 0  | 3  | 5  |
| .... Rum, <sup>(2)</sup> the produce of any British Possession within the limits of the East India Company's Charter, not being sweetened Spirits, or Spirits so mixed, as aforesaid, in regard to which the conditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled.                                                                                          |    |    |    |
| If imported into England . . . . gallon                                                                                                                                                                                                                                                                                                                                        | 0  | 8  | 7  |
| "    "    Scotland . . . . gallon                                                                                                                                                                                                                                                                                                                                              | 0  | 4  | 5  |
| "    "    Ireland <sup>(1)</sup> . . . . gallon                                                                                                                                                                                                                                                                                                                                | 0  | 3  | 5  |
| .... Rum Shrub, <sup>(2)</sup> however sweetened, the produce of, and imported from such Possessions, in regard to which the conditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled, or the produce of, and imported from any B. P. in America.                                                                                                               |    |    |    |
| If imported into England . . . . gallon                                                                                                                                                                                                                                                                                                                                        | 0  | 8  | 7  |
| "    "    Scotland . . . . gallon                                                                                                                                                                                                                                                                                                                                              | 0  | 4  | 5  |
| "    "    Ireland <sup>(1)</sup> . . . . gallon                                                                                                                                                                                                                                                                                                                                | 0  | 3  | 5  |
| .... Spirits or Strong Waters, the produce of any British Possession within the limits of the East India Company's Charter (ex-                                                                                                                                                                                                                                                |    |    |    |

(<sup>1</sup>) 10 Vict. cap. 23, passed May 11th, 1847.

(<sup>2</sup>) Rum and Rum Shrub from Prince of Wales' Island, and Province Wellesley, are admissible at the low duty.—G. O. 17 Nov., 1847.

Rum the produce of the Tenasserim Provinces is admissible at the low duty.—T. O. 16th and G. O. 20th November, 1853.

|                                      | £. | s. | d.   |
|--------------------------------------|----|----|------|
| ued.                                 |    |    |      |
| 1), in regard to which the condi-    |    |    |      |
| the Act 4 Vict, cap. 8, have or      |    |    |      |
| e been fulfilled, not being sweet-   |    |    |      |
| rits, or Spirits so mixed as afore-  |    |    |      |
| . . . . . gallon                     | 0  | 15 | 0(a) |
| rdials, or Strong Waters, not being  |    |    |      |
| uce of any British Possession in     |    |    |      |
| nor of any British Possession        |    |    |      |
| ie limits of the East India Com-     |    |    |      |
| arter, in regard to which the con-   |    |    |      |
| f the Act 4 Vict. cap. 8, have or    |    |    |      |
| ve been fulfilled, sweetened or      |    |    |      |
| ith any article, so that the degree  |    |    |      |
| th thereof cannot be exactly as-     |    |    |      |
| by Sykes's Hydrometer, and           |    |    |      |
| Spirits to be used as perfumery      |    |    |      |
| . . . . . gallon                     | 1  | 10 | 0(a) |
| aters, except Rum Shrub, being       |    |    |      |
| uce of any British Possession in     |    |    |      |
| or of any British Possession         |    |    |      |
| as aforesaid, sweetened or mixed     |    |    |      |
| article as aforesaid(') . . . gallon | 1  | 0  | 0(a) |
| nd Liqueurs, except Rum Shrub,       |    |    |      |
| e produce of any British Posses-     |    |    |      |
| merica, or of any British Posses-    |    |    |      |
| in the limits of the East India      |    |    |      |
| 's Charter, in regard to which the   |    |    |      |
| s of the Act 4 Vict. cap. 8, have    |    |    |      |
| have been fulfilled, sweetened or    |    |    |      |
| ith any article, so that the degree  |    |    |      |
| th thereof cannot be ascertained     |    |    |      |
| s's Hydrometer(1) . . . gallon       | 0  | 9  | 0(a) |
| iction to which Brandy and Spirits   |    |    |      |
| re subject on importation are set    |    |    |      |
| . 4 and 7.                           |    |    |      |
| . . . . . lb.                        |    |    | free |
| and not dried . . . . . cwt.         |    |    | free |
| . . . . . cwt.                       | 0  | 5  | 0    |
| n British Possessions . . . cwt.     | 0  | 2  | 6    |
| fter 1st February, 1849 . . cwt.     | 0  | 1  | 0    |
| torrified or calcined, commonly      |    |    |      |
| ritish Gum . . . . . cwt.            | 0  | 5  | 0    |
| m British Possessions . . . cwt.     | 0  | 2  | 6    |
| fter 1st February, 1849 . . cwt.     | 0  | 1  | 0    |

cap. 90.

additional must be charged.—8 and 9 Vict. cap. 90,

|                                                                                                                                           |                               | £. s. |
|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------|
| STAVESACRE . . . . .                                                                                                                      | cwt.                          | fre   |
| STEEL, Unwrought . . . . .                                                                                                                | value and ton                 | fre   |
| — Manufactures of . . . . .                                                                                                               | for every 100 <i>l.</i> value | 10 0  |
| — Scrap . . . . .                                                                                                                         | ton                           | fre   |
| STONES, viz. Stone in lumps not in any manner<br>hewn . . . . .                                                                           | ton                           | fre   |
| — Lime Stone, Flint Stones, Felspar, and<br>Stones for Potters' use, Pebble Stones, and<br>Stone for the purpose of Lithography . . . . . | ton                           | fre   |
| — Stone in Blocks, shaped, or rough scalped, . . . . .                                                                                    | ton                           | fre   |
| — Slate in rough Blocks or Slabs . . . . .                                                                                                | value                         | fre   |
| — Marble . . . . .                                                                                                                        | solid feet                    | fre   |
| — Stone and Slate, hewn . . . . .                                                                                                         | ton                           | 0 10  |
| .... of and from the British Possessions . . . . .                                                                                        | ton                           | 0 1   |
| — Marble sawn into Slabs, or otherwise manu-<br>factured <sup>(1)</sup> . . . . .                                                         | cwt.                          | 0 3   |
| .... of and from the British Possessions, cwt. . . . .                                                                                    |                               | 0 1   |
| — Mill Stones, Burr Stones, Quern Stones, Dog<br>Stones, rough shaped, or hewn. (9 and 10<br>Vict. cap. 102.) . . . . .                   | ton                           | fre   |
| STRAW OR GRASS FOR PLATTING . . . . .                                                                                                     | cwt.                          | fre   |
| SUCCADES, including all Fruits and Vegetables<br>preserved in Sugar . . . . .                                                             | lb.                           | 0 0   |
| — of and from British Possessions . . . . .                                                                                               | lb.                           | 0 0   |

## SUGAR.

SUGAR OR MOLASSES, the Growth and Produce of any British Possession in America, or of any British Possession within the Limits of the East India Company's Charter, into which the Importation of Foreign Sugar is prohibited, and imported from thence, viz.<sup>(2)</sup> (9 and 10 Vict. cap. 63.)

— Candy, Brown or White, Double Refined

<sup>(1)</sup> Marble Slabs exceeding 4 inches in thickness, cut from a block, and having undergone no polishing subsequent to the same, are to be admitted duty free.—T. O. 30th September, and G. O. 10th October, 1842.

Marble Tables, with Wood Stands, are to pay the rated duty on Marble Tops, and the *ad valorem* duty on the Stands.—T. O. 10th September, 1840.

<sup>(2)</sup> *Beet Root Sugar*.—Upon all importations of Beet Root, the admission of which for home consumption is claimed at the rate of duty, as being the growth and produce of the country, in which it is imported, a declaration is to be required from the consignee of the goods, that such Sugar is *bona fide* the growth and produce of such country.—G. O. 11th March, 1847.

## SUGAR, continued.

AND FROM AND AFTER THE RESPECTIVE DAYS NEXT HEREINAFTER MENTIONED,—  
On Sugar or Molasses the *Growth and Produce* of any other British Possession within the Limits of the  
East India Company's Charter :—

|                                                                                                                                | From and after<br>5 July, 1847,<br>to<br>5 July, 1848,<br>inclusive. | From and after<br>5 July, 1848,<br>to<br>5 July, 1849,<br>inclusive. | From and after<br>5 July, 1849,<br>to<br>5 July, 1850,<br>inclusive. | From and after<br>5 July, 1850,<br>to<br>5 July, 1851,<br>inclusive. | From and after<br>5 July, 1851.                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                | £. s. d.                                                             | £. s. d.                                                             | £. s. d.                                                             | £. s. d.                                                             |                                                                                                                  |
| Candy, Brown or White, Double Refined<br>Sugar, or Sugar equal in Quality to<br>Double Refined, for every cwt. ....            | 1 5 6                                                                | 1 4 4                                                                | 1 3 3                                                                | 1 2 0                                                                | The same<br>Duties as on<br>Candy,<br>Sugar, and<br>Molasses,<br>the Produce<br>of other<br>British<br>Colonies. |
| Other Refined Sugar, or Sugar rendered<br>by any Process equal in Quality thereto,<br>for every cwt. ....                      | 1 2 8                                                                | 1 1 8                                                                | 1 0 8                                                                | 0 19 8                                                               |                                                                                                                  |
| White Clayed Sugar, or Sugar rendered<br>by any Process equal in Quality to White<br>Clayed, not being Refined, for every cwt. | 0 19 10                                                              | 0 18 11                                                              | 0 18 1                                                               | 0 17 2                                                               |                                                                                                                  |
| Brown Sugar, being Muscovado or Clayed,<br>or any other Sugar, not being equal in<br>Quality to White Clayed, for every cwt.   | 0 17 0                                                               | 0 16 3                                                               | 0 15 6                                                               | 0 14 9                                                               |                                                                                                                  |
| Molasses, for every cwt. ....                                                                                                  | 0 6 4                                                                | 0 6 1                                                                | 0 5 9                                                                | 0 5 6                                                                |                                                                                                                  |

## SUGAR, continued.

AND FROM AND AFTER THE RESPECTIVE DAYS NEXT HEREINAFTER MENTIONED,—  
On Sugar or Molasses the *Growth* and *Produce* (¹) of any *Foreign Country*:—

|                                                                                                                                           | From and after<br>5 July, 1847,<br>to<br>5 July, 1848,<br>inclusive. | From and after<br>5 July, 1848,<br>to<br>5 July, 1849,<br>inclusive. | From and after<br>5 July, 1849,<br>to<br>5 July, 1850,<br>inclusive. | From and after<br>5 July, 1850,<br>to<br>5 July, 1851,<br>inclusive. | From and after<br>5 July, 1851.                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| Candy, Brown or White, Double Refined<br>Sugar, or Sugar equal in Quality to<br>Double Refined, for every cwt. . . .                      | £. s. d.<br>1 10 0                                                   | £. s. d.<br>1 7 9                                                    | £. s. d.<br>1 5 6                                                    | £. s. d.<br>1 3 3                                                    | The same<br>Duties as on<br>Candy, and<br>Sugar, and<br>Molasses,<br>the Produce<br>of British<br>Colonies. |
| Other Refined Sugar, or Sugar rendered<br>by any Process equal in Quality thereto,<br>for every cwt. . . . .                              | 1 6 8                                                                | 1 4 8                                                                | 1 2 8                                                                | 1 0 8                                                                |                                                                                                             |
| White Clayed Sugar, or Sugar rendered<br>by any Process equal in Quality to White<br>Clayed, not being Refined, for every<br>cwt. . . . . | 1 3 4                                                                | 1 1 7                                                                | 0 19 10                                                              | 0 18 1                                                               |                                                                                                             |
| Brown Sugar, being Muscovado or Clayed,<br>or any other Sugar, not being equal in<br>Quality to White Clayed, for every<br>cwt. . . . .   | 1 0 0                                                                | 0 18 6                                                               | 0 17 0                                                               | 0 15 6                                                               |                                                                                                             |
| Molasses, for every cwt. . . . .                                                                                                          | 0 7 6                                                                | 0 6 11                                                               | 0 6 4                                                                | 0 5 9                                                                |                                                                                                             |

(¹) No Sugar to be admissible at the lower rates of duty as being the growth and produce of any foreign country, unless it is bond *made* the growth and produce of the foreign country from which it is imported.—9 and 10 Vict. c. 63, s. 6.

| SUGAR, continued.                                                                                                     |        | £. s. d. |
|-----------------------------------------------------------------------------------------------------------------------|--------|----------|
| Sugar, or Sugar equal in Quality to Double Refined . . . . .                                                          | cwt.   | 1 1 0    |
| — Other Refined Sugar, or Sugar rendered by any Process equal in Quality thereto . . . . .                            | cwt.   | 0 18 8   |
| — White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined . . . . .  | cwt.   | 0 16 4   |
| — Brown Sugar, being Muscovado or Clayed, or any other Sugar, not being equal in Quality to White Clayed(!) . . . . . | cwt.   | 0 14 0   |
| — Molasses . . . . .                                                                                                  | cwt.   | 0 5 3    |
| <i>And also from and after the passing of this Act,—</i>                                                              |        |          |
| On all Foreign Sugar or Molasses not otherwise charged with Duty, the Duties following:—                              |        |          |
| Refined Sugar, or Sugar Candy . . . . .                                                                               | cwt.   | 3 3 0    |
| Brown Muscovado or clayed Sugar, not being refined . . . . .                                                          | cwt.   | 2 2 0    |
| Molasses . . . . .                                                                                                    | cwt.   | 0 15 8   |
| <i>No abatement or allowance of the duty to be made on account of damage received by Sugar. See p. 17</i>             |        |          |
| SULPHUR IMPRESSIONS . . . . .                                                                                         | value. | free     |
| NET WOOD . . . . .                                                                                                    | ton    | free     |
| CO . . . . .                                                                                                          | cwt.   | free     |
| LOW . . . . .                                                                                                         | cwt.   | 0 1 6    |
| — of and from British Possessions . . . . .                                                                           | cwt.   | 0 0 1    |
| <i>Tallow is restricted as to importation. See p. 4.</i>                                                              |        |          |
| CARINDS . . . . .                                                                                                     | lb.    | 0 0 3*   |
| — of and from British Possessions . . . . .                                                                           | lb.    | 0 0 1*   |
| PIOCA . . . . .                                                                                                       | cwt.   | 0 0 6    |
| last . . . . .                                                                                                        | last   | free     |
| — Barbadoes . . . . .                                                                                                 | cwt.   | free     |
| <i>Tar is restricted as to importation. See p. 4.</i>                                                                 |        |          |
| TEAS . . . . .                                                                                                        | bushel | free     |
| TARIC ACID . . . . .                                                                                                  | lb.    | free     |
| lb. . . . .                                                                                                           | lb.    | 0 2 1*   |
| <i>The Ports into which only Tea can be imported, are enumerated in p. 8.</i>                                         |        |          |

Sugar, the produce of the Tenasserim Provinces, is admissible at low duty.—G. O. 20th November, 1843.  
 Sugar from Prince of Wales's Island, and from Province Wellesley, be admitted at the low duty.—G. O. 7th July, 1845.  
 Sugar and Molasses certificated as the produce of the territories adjoining to the presidency of Fort William in Bengal, or of Fort St. George, as also Sugar the produce of Ceylon, may be admitted at the duty.—9 and 10 Vict. cap. 63, s. 4.

**TEA, continued.**

*No abatement of duty shall be made on account of damage received by any Tea during the voyage; but it shall be lawful for the importer to separate the damaged parts, and to abandon the same to the Commissioners of the Customs for the duty.— 3 and 4 Wm. IV. cap. 101, s. 4, and 8 and 9 Vict. cap. 86, s. 32.*

*Tea may not be re-imported into the United Kingdom, for home use, upon the ground that it had been legally exported from thence; but shall be deemed, on such re-importation, to be imported for the first time into the United Kingdom. See p. 11.*

|                                                                                                                                                                                                               |                       |    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----|
| TEASLES . . . . .                                                                                                                                                                                             | number                |    |
| TEETH, viz., Elephants', Sea Cow, Sea Horse,<br>or Sea Morse . . . . .                                                                                                                                        | cwt.                  |    |
| TELESCOPES . . . . .                                                                                                                                                                                          | value                 |    |
| TERRA, viz. Japonica . . . . .                                                                                                                                                                                | ton                   |    |
| — Sienna . . . . .                                                                                                                                                                                            | ton                   |    |
| — Umbra . . . . .                                                                                                                                                                                             | cwt.                  |    |
| — Verde . . . . .                                                                                                                                                                                             | ton                   |    |
| THREAD, not otherwise enumerated or described . . . . .                                                                                                                                                       | value                 |    |
| TILES . . . . .                                                                                                                                                                                               | for every 100l. value | 10 |
| — of and from British Possessions, for every 100l. value                                                                                                                                                      |                       | 5  |
| TIN, viz., Ore and Regulus of . . . . .                                                                                                                                                                       | ton                   |    |
| — in blocks, ingots, bars, or slabs . . . . .                                                                                                                                                                 | cwt.                  | 0  |
| — .... of and from British Possessions . . . . .                                                                                                                                                              | cwt.                  | 0  |
| — Foil . . . . .                                                                                                                                                                                              | lb.                   | 0  |
| — Manufactures of, not otherwise enumerated, for every 100l. value                                                                                                                                            |                       | 10 |
| TINCAL unrefined . . . . .                                                                                                                                                                                    | cwt.                  |    |
| TOBACCO, unmanufactured . . . . .                                                                                                                                                                             | lb.                   | 0  |
| — Manufactured, or Segars . . . . .                                                                                                                                                                           | lb.                   | 0  |
| — Snuff . . . . .                                                                                                                                                                                             | lb.                   | 0  |
| — Stalks and Flower of . . . . .                                                                                                                                                                              |                       | pr |
| — Manufactured in the United Kingdom, at or within two miles of any port into which Tobacco may be imported, made into Shag, Roll, or Carrot Tobacco, drawback on exportation or shipment as stores . . . . . | lb.                   | 0  |

**p. 4.**

*No abatement of duty shall be made on Tobacco on account of damage. See p. 17.*

|                                                                                                                                                                                                                                           | £. | s. | d.   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|------|
| BACCO PIPES, of Clay . for every 100 <i>l</i> . value                                                                                                                                                                                     | 10 | 0  | 0    |
| NGUES . . . . . cwt.                                                                                                                                                                                                                      | 0  | 7  | 0    |
| — of and from British Possessions . . cwt.                                                                                                                                                                                                | 0  | 2  | 0    |
| ENSAL . . . . . cwt.                                                                                                                                                                                                                      |    |    | free |
| ETOISE SHELL, or TURTLE SHELL, unmanu-<br>factured . . . . . lb.                                                                                                                                                                          |    |    | free |
| YS (excepting Toy and Hand Mirrors, on<br>which the Plate Glass duty will be levied),<br>for every 100 <i>l</i> . value                                                                                                                   | 10 | 0  | 0*   |
| UFFLES . . . . . lb.                                                                                                                                                                                                                      | 0  | 1  | 0*   |
| ILIP WOOD . . . . . ton                                                                                                                                                                                                                   |    |    | free |
| RMERIC . . . . . ton                                                                                                                                                                                                                      |    |    | free |
| URNERY, not otherwise described, for every<br>100 <i>l</i> . value                                                                                                                                                                        | 10 | 0  | 0    |
| URPENTINE, not being of greater value than<br>15 <i>s</i> . per cwt. . . . . cwt.                                                                                                                                                         |    |    | free |
| — being of greater value than 15 <i>s</i> . the cwt., <sup>(1)</sup><br>cwt.                                                                                                                                                              | 0  | 2  | 0    |
| — of Venice, Scio, or Cyprus . . . . . lb.                                                                                                                                                                                                |    |    | free |
| — Oil, or Spirit of. See <i>Oil</i> .                                                                                                                                                                                                     |    |    |      |
| WINE . . . . . for every 100 <i>l</i> . value                                                                                                                                                                                             | 10 | 0  | 0    |
| — of and from British Possessions, for every<br>100 <i>l</i> . value                                                                                                                                                                      | 5  | 0  | 0    |
| LTRAMARINE . . . . . value and cwt.                                                                                                                                                                                                       |    |    | free |
| ALONIA . . . . . ton                                                                                                                                                                                                                      |    |    | free |
| ANELLOES . . . . . lb.                                                                                                                                                                                                                    | 0  | 5  | 0*   |
| ARNISH, not otherwise described, <sup>(2)</sup> for every<br>100 <i>l</i> . value                                                                                                                                                         | 10 | 0  | 0    |
| ASSES, viz.—ancient, not of stone or wood value                                                                                                                                                                                           |    |    | free |
| EGETABLES, all, not otherwise enumerated or<br>described <sup>(3)</sup> . . . . . value                                                                                                                                                   |    |    | free |
| — Preserved in Salt . . for every 100 <i>l</i> . value                                                                                                                                                                                    | 5  | 0  | 0    |
| <i>Vegetable Juice is to be charged with duty<br/>in proportion to the quantity of Sugar con-<br/>tained therein, for which purpose samples are<br/>to be forwarded to the Board.—T. O. 25th<br/>February, and B. O. 20th July, 1842.</i> |    |    |      |
| <i>Vegetable Juice imported from Rotterdam</i>                                                                                                                                                                                            |    |    |      |

<sup>(1)</sup> 8 and 9 Vict. cap. 90.

<sup>(2)</sup> Varnish, containing an admixture of drinkable spirit, may be admitted to entry at 10 per cent. *ad valorem*, on condition that 2 per cent. of essential Oil of Vegetable Tar be added thereto, at the expense of the Importers, and in the presence of the officers; and a greater quantity of such essential Oil in proportion to the fluidity of the varnish.—G. O. 7th September, 1846.

<sup>(3)</sup> Mushrooms dried and cut are to be admitted free as vegetables unenumerated.—B.O. 5th February, 1846.

## VEGETABLES, continued.

*is to be charged with the advalorem duty of 20 per cent. ; but great vigilance must be used to guard against any fraud being attempted to be practised upon the revenue by the importation of syrups containing Sugar.—G. O. 4th February, 1843.*

|                                                                                                            |        | £. s. d.            |
|------------------------------------------------------------------------------------------------------------|--------|---------------------|
| VELLUM . . . . .                                                                                           | skin   | free                |
| VERDIGRIS <sup>(1)</sup> . . . . .                                                                         | cwt.   | 0 5 0               |
| VERJUICE . . . . .                                                                                         | tun    | 4 4 0               |
| VERMICELLI . . . . .                                                                                       | lb.    | 0 0 1 <sup>0</sup>  |
| VERMILION . . . . .                                                                                        | lb.    | free                |
| VINEGAR . . . . .                                                                                          | tun    | 4 4 0 <sup>0</sup>  |
| WAFERS . . . . . for every 100l. value                                                                     |        | 10 0 0              |
| WALNUTS. See Nuts . . . . .                                                                                | bushel | 0 2 0 <sup>0</sup>  |
| WALNUT WOOD . . . . .                                                                                      | ton    | free                |
| WASHING BALLS . . . . .                                                                                    | cwt.   | 1 0 0               |
| WATCHES, of Gold, Silver, or any other metal for every 100l. value                                         |        | 10 0 0 <sup>0</sup> |
| <i>Restricted as to importation. See p. 2.</i>                                                             |        |                     |
| WATER, Cologne Water <sup>(2)</sup> , the Flask, thirty of such Flasks containing not more than one gallon |        | 0 1 0 <sup>0</sup>  |
| — Mineral Water . . . . .                                                                                  | gallon | free                |
| — Orange Flower Water . . . . .                                                                            | lb.    | 0 0 1 <sup>0</sup>  |
| WAX, viz.—Bees' Wax . . . . .                                                                              | cwt.   | free                |
| — in any degree bleached . . . . .                                                                         | cwt.   | free                |
| — Myrtle Wax . . . . .                                                                                     | cwt.   | free                |
| — Sealing Wax . . . . . for every 100l. value                                                              |        | 10 0 0              |
| — Vegetable Wax . . . . .                                                                                  | cwt.   | free                |
| WELD . . . . .                                                                                             | ton    | free                |
| WHALE FINS . . . . .                                                                                       | ton    | free                |
| WHIPCORD . . . . . for every 100l. value                                                                   |        | 10 0 0              |
| WILLOW SQUARES. See <i>Platting</i> .                                                                      |        |                     |

## WINE.

|                                                                                                                                 |        |                    |
|---------------------------------------------------------------------------------------------------------------------------------|--------|--------------------|
| WINE, the produce of the Cape of Good Hope, or the Territories or Dependencies thereof, and imported directly from thence . . . | gallon | 0 2 9 <sup>0</sup> |
| — French, Canary, Madeira, Portugal, Rhenish, Spanish, and other Wines, not enumerated . . . . .                                | gallon | 0 5 6 <sup>0</sup> |

<sup>(1)</sup> 9 and 10 Vict. cap. 90.

<sup>(2)</sup> When imported in Flasks, Cologne Water is subject to the additional duty of 5 per cent. ; but when in common green glass bottles, it is considered " Perfumed Spirits," and charged with the additional 4d per gallon.—B. M. 6th February, 1830.

WINE, continued.

*The full duties on Wine are drawn back upon re-exportation or shipment as stores.*

*Wine is restricted as to importation. See p. 4.*

*No abatement of the duty on Wine is to be made on account of damage. See p. 17.*

IRON, viz. Brass or Copper. See *Copper*.

— Gilt Plated or Silver . . . every 100l. val. 10 0 0

LOAD . . . . . ton free

### WOOD GOODS.

*Masts, Timber, and Boards are restricted as to importation. See p. 4.*

|                                                                                                                                                                                                                                                      |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| TIMBER or WOOD, not being Deals, Battens, Boards, Staves, Handspikes, Oars, Lath-wood, or other Timber or Wood sawn, split, or otherwise dressed, (except hewn,) and not being Timber or Wood otherwise charged with duty, the load of 50 cubic feet | 1 0 0  |
| From and after 5th April, 1848 . load                                                                                                                                                                                                                | 0 15 0 |
| .... of and from British Possessions . load                                                                                                                                                                                                          | 0 1 0* |
| — Deals, Battens, Boards, or other Timber or Wood, sawn or split, and not otherwise charged with duty (1) . . . . . load                                                                                                                             | 1 6 0  |
| From and after 5th April, 1848 . load                                                                                                                                                                                                                | 1 0 0  |
| .... of and from British Possessions . load                                                                                                                                                                                                          | 0 2 0* |

*Or, in lieu of the duties hereinbefore imposed upon Wood by the load, according to the cubic content, the importer may have the option, at the time of passing the first entry, of entering Battens, Batten-ends, Boards, Deals, Deal-ends, and Plank, by Tale, if of or from foreign countries, according to the dimensions. See Table p. 77.*

|                                            |        |
|--------------------------------------------|--------|
| — STAVES (2) . . . . . load                | 1 3 0  |
| .... From and after 5th April, 1848 . load | 0 18 0 |

(1) Treennails rough or undressed to be charged with duty as Wood m, &c., except when made from Teak and other Woods admitted free.—G. O. 4th January, 1847.

(2) STAVES above 72 inches in length may be reduced in bond (at the sense of the parties applying) to the dimensions admissible free of duty, to be used only as Staves for casks. The pieces cut off may be used as firewood, or be destroyed in the presence of the officers.—D. 25th April, 1845.

| WOOD, continued.                                                                                                                                                    |                          | £. | s. | d.             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----|----|----------------|
| .... of and from British Possessions                                                                                                                                | load                     | 0  | 2  | 0 <sup>a</sup> |
| .... Staves, not exceeding 72 inches in length, nor 7 inches in breadth, nor 3½ in thickness                                                                        | load                     |    |    | free           |
| — BIRCH, hewn, not exceeding 3 feet in length, nor exceeding 8 inches square, imported for the sole purpose of making herring barrels for the use of the fisheries, | load                     |    |    | free           |
| — FIREWOOD                                                                                                                                                          | fathom of 216 cubic feet | 0  | 8  | 0 <sup>a</sup> |
| .... from and after 5th April, 1848                                                                                                                                 | do.                      | 0  | 6  | 0 <sup>a</sup> |
| .... of and from British Possessions                                                                                                                                |                          |    |    | free           |
| — HANDSPIKES, not ex. 7 feet in length                                                                                                                              | 120                      | 0  | 16 | 0              |
| .... from and after 5th April, 1848                                                                                                                                 | 120                      | 0  | 12 | 0              |
| .... of and from British Possessions                                                                                                                                | 120                      | 0  | 0  | 0 <sup>a</sup> |
| — exceeding 7 feet in length                                                                                                                                        | 120                      | 1  | 12 | 0              |
| .... from and after 5th April, 1848                                                                                                                                 | 120                      | 1  | 4  | 0              |
| .... of and from British Possessions                                                                                                                                | 120                      | 0  | 1  | 0 <sup>a</sup> |
| — Hoops                                                                                                                                                             |                          |    |    | free           |
| — KNEES, under 5 inches square                                                                                                                                      | 120                      | 0  | 8  | 0              |
| .... from and after 5th April, 1848                                                                                                                                 | 120                      | 0  | 6  | 0              |
| .... of and from British Possessions                                                                                                                                | 120                      | 0  | 0  | 3 <sup>a</sup> |
| .... 5 and under 8 inches square                                                                                                                                    | 120                      | 1  | 12 | 0              |
| .... from and after 5th April, 1848                                                                                                                                 | 120                      | 1  | 4  | 0              |
| .... of and from British Possessions                                                                                                                                | 120                      | 0  | 1  | 0 <sup>a</sup> |
| — LATHWOOD <sup>(1)</sup>                                                                                                                                           | fathom of 216 cubic feet | 1  | 12 | 0              |
| .... from and after 5th April, 1848                                                                                                                                 | fathom                   | 1  | 4  | 0              |
| .... of and from British Possessions                                                                                                                                | fathom                   | 0  | 1  | 0 <sup>a</sup> |
| — OARS                                                                                                                                                              | 120                      | 6  | 0  | 0              |
| .... from and after 5th April, 1848                                                                                                                                 | 120                      | 4  | 10 | 0              |
| .... of and from British Possessions                                                                                                                                | 120                      | 0  | 3  | 9 <sup>a</sup> |
| — SPARS or POLES, under 22 feet in length and under 4 inches in diameter                                                                                            | 120                      | 0  | 16 | 0              |
| .... from and after 5th April, 1848                                                                                                                                 | 120                      | 0  | 12 | 0              |
| .... of and from British Possessions                                                                                                                                | 120                      | 0  | 0  | 6 <sup>a</sup> |
| .... 22 feet in length and upwards, and under 4 inches in diameter                                                                                                  | 120                      | 1  | 12 | 0              |
| .... from and after 5th April, 1848                                                                                                                                 | 120                      | 1  | 4  | 0              |
| .... of and from British Possessions                                                                                                                                | 120                      | 0  | 1  | 0 <sup>a</sup> |
| .... of all lengths, 4 and under 6 inches in diameter                                                                                                               | 120                      | 3  | 4  | 0              |
| .... from and after 5th April, 1848                                                                                                                                 | 120                      | 2  | 8  | 0              |
| .... of and from British Possessions                                                                                                                                | 120                      | 0  | 2  | 0 <sup>a</sup> |
| — SPOKES for WHEELS, not exceeding 2 feet in length                                                                                                                 | 1000                     | 1  | 12 | 0              |

(1) Laths split to be charged with the same rate of duty as Deals.—  
T. O. 7th March, 1813.

D, continued.

1848.

1847.

| Not above<br>7 in. in width.                         | Not above<br>1½ inch<br>in thickness. | £. s. d. | Above 1½ inch,<br>and not above<br>3½ in thickness. | £. s. d. | Not above<br>1½ inch<br>in thickness. | £. s. d. | Above 1½ inch,<br>and not above<br>3½ in thickness. |
|------------------------------------------------------|---------------------------------------|----------|-----------------------------------------------------|----------|---------------------------------------|----------|-----------------------------------------------------|
| Not above 6 feet in length, the 120 .....            | 1 4 8                                 | 2 9 3    | 2 9 3                                               | 2 9 3    | 0 18 6                                | 1 17 0   | Above 1½ inch,<br>and not above<br>3½ in thickness. |
| Above 6 and not above 9 feet in length, the 120 ..   | 1 16 11                               | 3 13 10  | 3 13 10                                             | 3 13 10  | 1 7 9                                 | 2 15 6   |                                                     |
| Above 9 and not above 12 feet in length, the 120 ..  | 2 9 3                                 | 4 18 6   | 4 18 6                                              | 4 18 6   | 1 16 11                               | 3 13 10  |                                                     |
| Above 12 and not above 15 feet in length, the 120 .. | 3 1 7                                 | 6 3 2    | 6 3 2                                               | 6 3 2    | 2 6 3                                 | 4 12 6   |                                                     |
| Above 15 and not above 18 feet in length, the 120 .. | 3 13 10                               | 7 7 8    | 7 7 8                                               | 7 7 8    | 2 15 4                                | 5 10 8   |                                                     |
| Above 18 and not above 21 feet in length, the 120 .. | 4 0 2                                 | 8 12 4   | 8 12 4                                              | 8 12 4   | 3 4 6                                 | 6 9 0    |                                                     |
| Not above 9½ in. in width.                           | Not above<br>1½ inch<br>in thickness. |          | Above 1½ inch,<br>and not above<br>3½ in thickness. |          |                                       |          |                                                     |
| Not above 6 feet in length, the 120 .....            | 1 19 6                                | 3 19 0   | 3 19 0                                              | 3 19 0   | 1 9 10                                | 2 19 8   |                                                     |
| Above 6 and not above 9 feet in length, the 120 ..   | 2 19 3                                | 5 18 6   | 5 18 6                                              | 5 18 6   | 2 4 5                                 | 4 8 10   |                                                     |
| Above 9 and not above 12 feet in length, the 120 ..  | 3 19 0                                | 7 18 0   | 7 18 0                                              | 7 18 0   | 2 19 2                                | 5 18 4   |                                                     |
| Above 12 and not above 15 feet in length, the 120 .. | 4 18 10                               | 9 17 8   | 9 17 8                                              | 9 17 8   | 3 14 2                                | 7 8 4    |                                                     |
| Above 15 and not above 18 feet in length, the 120 .. | 5 18 7                                | 11 17 2  | 11 17 2                                             | 11 17 2  | 4 8 11                                | 8 17 10  |                                                     |
| Above 18 and not above 21 feet in length, the 120 .. | 6 18 4                                | 13 16 8  | 13 16 8                                             | 13 16 8  | 5 3 8                                 | 10 7 4   |                                                     |
| Above 9½ in. and not above 11½ in width.             |                                       |          |                                                     |          |                                       |          |                                                     |
| Not above 6 feet in length, the 120 .....            | 2 7 10                                | 4 15 8   | 4 15 8                                              | 4 15 8   | 1 15 10                               | 3 11 8   |                                                     |
| Above 6 and not above 9 feet in length, the 120 ..   | 3 11 8                                | 7 3 4    | 7 3 4                                               | 7 3 4    | 2 13 8                                | 5 7 4    |                                                     |
| Above 9 and not above 12 feet in length, the 120 ..  | 4 15 7                                | 9 11 2   | 9 11 2                                              | 9 11 2   | 3 11 7                                | 7 3 2    |                                                     |
| Above 12 and not above 15 feet in length, the 120 .. | 5 19 7                                | 11 19 2  | 11 19 2                                             | 11 19 2  | 4 9 7                                 | 8 19 2   |                                                     |
| Above 15 and not above 18 feet in length, the 120 .. | 7 3 6                                 | 14 7 0   | 14 7 0                                              | 14 7 0   | 5 7 6                                 | 10 15 0  |                                                     |
| Above 18 and not above 21 feet in length, the 120 .. | 8 7 6                                 | 16 15 0  | 16 15 0                                             | 16 15 0  | 6 5 8                                 | 12 11 4  |                                                     |

| BATTENS AND BATTEN ENDS—                             |                                                      |                                                      |                                                      |                                                      |                                                      |                                                      |                                                      |
|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|
| Not above 6 feet in length, the 120 .....            | Not above 6 feet in length, the 120 .....            | Not above 6 feet in length, the 120 .....            | Not above 6 feet in length, the 120 .....            | Not above 6 feet in length, the 120 .....            | Not above 6 feet in length, the 120 .....            | Not above 6 feet in length, the 120 .....            | Not above 6 feet in length, the 120 .....            |
| Above 6 and not above 9 feet in length, the 120 ..   | Above 6 and not above 9 feet in length, the 120 ..   | Above 6 and not above 9 feet in length, the 120 ..   | Above 6 and not above 9 feet in length, the 120 ..   | Above 6 and not above 9 feet in length, the 120 ..   | Above 6 and not above 9 feet in length, the 120 ..   | Above 6 and not above 9 feet in length, the 120 ..   | Above 6 and not above 9 feet in length, the 120 ..   |
| Above 9 and not above 12 feet in length, the 120 ..  | Above 9 and not above 12 feet in length, the 120 ..  | Above 9 and not above 12 feet in length, the 120 ..  | Above 9 and not above 12 feet in length, the 120 ..  | Above 9 and not above 12 feet in length, the 120 ..  | Above 9 and not above 12 feet in length, the 120 ..  | Above 9 and not above 12 feet in length, the 120 ..  | Above 9 and not above 12 feet in length, the 120 ..  |
| Above 12 and not above 15 feet in length, the 120 .. | Above 12 and not above 15 feet in length, the 120 .. | Above 12 and not above 15 feet in length, the 120 .. | Above 12 and not above 15 feet in length, the 120 .. | Above 12 and not above 15 feet in length, the 120 .. | Above 12 and not above 15 feet in length, the 120 .. | Above 12 and not above 15 feet in length, the 120 .. | Above 12 and not above 15 feet in length, the 120 .. |
| Above 15 and not above 18 feet in length, the 120 .. | Above 15 and not above 18 feet in length, the 120 .. | Above 15 and not above 18 feet in length, the 120 .. | Above 15 and not above 18 feet in length, the 120 .. | Above 15 and not above 18 feet in length, the 120 .. | Above 15 and not above 18 feet in length, the 120 .. | Above 15 and not above 18 feet in length, the 120 .. | Above 15 and not above 18 feet in length, the 120 .. |
| Above 18 and not above 21 feet in length, the 120 .. | Above 18 and not above 21 feet in length, the 120 .. | Above 18 and not above 21 feet in length, the 120 .. | Above 18 and not above 21 feet in length, the 120 .. | Above 18 and not above 21 feet in length, the 120 .. | Above 18 and not above 21 feet in length, the 120 .. | Above 18 and not above 21 feet in length, the 120 .. | Above 18 and not above 21 feet in length, the 120 .. |
| BOARDS, DEALS, DEAL ENDS, AND PLANK—                 |                                                      |                                                      |                                                      |                                                      |                                                      |                                                      |                                                      |
| Not above 6 feet in length, the 120 .....            | Not above 6 feet in length, the 120 .....            | Not above 6 feet in length, the 120 .....            | Not above 6 feet in length, the 120 .....            | Not above 6 feet in length, the 120 .....            | Not above 6 feet in length, the 120 .....            | Not above 6 feet in length, the 120 .....            | Not above 6 feet in length, the 120 .....            |
| Above 6 and not above 9 feet in length, the 120 ..   | Above 6 and not above 9 feet in length, the 120 ..   | Above 6 and not above 9 feet in length, the 120 ..   | Above 6 and not above 9 feet in length, the 120 ..   | Above 6 and not above 9 feet in length, the 120 ..   | Above 6 and not above 9 feet in length, the 120 ..   | Above 6 and not above 9 feet in length, the 120 ..   | Above 6 and not above 9 feet in length, the 120 ..   |
| Above 9 and not above 12 feet in length, the 120 ..  | Above 9 and not above 12 feet in length, the 120 ..  | Above 9 and not above 12 feet in length, the 120 ..  | Above 9 and not above 12 feet in length, the 120 ..  | Above 9 and not above 12 feet in length, the 120 ..  | Above 9 and not above 12 feet in length, the 120 ..  | Above 9 and not above 12 feet in length, the 120 ..  | Above 9 and not above 12 feet in length, the 120 ..  |
| Above 12 and not above 15 feet in length, the 120 .. | Above 12 and not above 15 feet in length, the 120 .. | Above 12 and not above 15 feet in length, the 120 .. | Above 12 and not above 15 feet in length, the 120 .. | Above 12 and not above 15 feet in length, the 120 .. | Above 12 and not above 15 feet in length, the 120 .. | Above 12 and not above 15 feet in length, the 120 .. | Above 12 and not above 15 feet in length, the 120 .. |
| Above 15 and not above 18 feet in length, the 120 .. | Above 15 and not above 18 feet in length, the 120 .. | Above 15 and not above 18 feet in length, the 120 .. | Above 15 and not above 18 feet in length, the 120 .. | Above 15 and not above 18 feet in length, the 120 .. | Above 15 and not above 18 feet in length, the 120 .. | Above 15 and not above 18 feet in length, the 120 .. | Above 15 and not above 18 feet in length, the 120 .. |
| Above 18 and not above 21 feet in length, the 120 .. | Above 18 and not above 21 feet in length, the 120 .. | Above 18 and not above 21 feet in length, the 120 .. | Above 18 and not above 21 feet in length, the 120 .. | Above 18 and not above 21 feet in length, the 120 .. | Above 18 and not above 21 feet in length, the 120 .. | Above 18 and not above 21 feet in length, the 120 .. | Above 18 and not above 21 feet in length, the 120 .. |

|                                                                                                                                                                                                                       |                               |      |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------|-----|
| Wood, Spokes for Wheels, continued.                                                                                                                                                                                   | £.                            | s.   | d.  |
| .... from and after 5th April, 1848                                                                                                                                                                                   | 1000                          | 1    | 4 0 |
| .... of and from British Possessions                                                                                                                                                                                  | 1000                          | 0    | 1 0 |
| .... exceeding 2 feet in length                                                                                                                                                                                       | 1000                          | 3    | 4 0 |
| .... from and after 5th April, 1848                                                                                                                                                                                   | 1000                          | 2    | 8 0 |
| .... of and from British Possessions                                                                                                                                                                                  | 1000                          | 0    | 2 0 |
| — TEAK                                                                                                                                                                                                                | load                          | free |     |
| — WASTE WOOD, viz.—Billetwood or Brushwood, used for the purposes of Stowage, for every 100 <i>l.</i> value                                                                                                           |                               | 5    | 0 0 |
| .... of and from British Possessions, for every 100 <i>l.</i> value                                                                                                                                                   |                               | 0    | 5 0 |
| — for Ship-building, (1) previously admitted at the same duty as Teak Wood                                                                                                                                            | load                          | free |     |
| — planed, or otherwise dressed or prepared for use, and not particularly enumerated nor otherwise charged with duty (2)                                                                                               | cubic foot                    | 0    | 0 6 |
| .... and further                                                                                                                                                                                                      | for every 100 <i>l.</i> value | 10   | 0 0 |
| .... from and after the 5th of April, 1848,                                                                                                                                                                           | cubic foot                    | 0    | 0 4 |
| .... and further                                                                                                                                                                                                      | for every 100 <i>l.</i> value | 10   | 0 0 |
| .... of and from British Possessions, for every 100 <i>l.</i> value                                                                                                                                                   |                               | 5    | 0 0 |
| — New Zealand Wood, being Furniture Wood (3)                                                                                                                                                                          | ton                           | free |     |
| WOOL, viz.—Alpaca and the Llama tribe                                                                                                                                                                                 | lb.                           | free |     |
| — Beaver cut and combed                                                                                                                                                                                               | lb.                           | free |     |
| — Coney Wool                                                                                                                                                                                                          | lb.                           | free |     |
| — Cotton Wool and Waste of Cotton Wool                                                                                                                                                                                | cwt.                          | free |     |
| — Goats' Wool or Hair                                                                                                                                                                                                 | lb.                           | free |     |
| .... Manufactures of—See <i>Hair</i> .                                                                                                                                                                                |                               |      |     |
| — Hares' Wool                                                                                                                                                                                                         | lb.                           | free |     |
| — Sheep or Lambs' Wool                                                                                                                                                                                                | lb.                           | free |     |
| <i>Wool is restricted as to importation.—See p. 4.</i>                                                                                                                                                                |                               |      |     |
| WOOLLENS, viz., Manufactures of Wool, (not being Goats' Wool,) or of Wool mixed with Cotton, not particularly enumerated or described, nor otherwise charged with duty, not being articles wholly or in part made up. | val.                          | free |     |

(1) Locust Treenails, and Greenheart, and Mora Wood, are admissible, duty free, under this denomination.—G. O. 21st Nov., 1843.

(2) Shovel Hilt, rough and in the bark, not exceeding 5*ft.* 6*in.* in length, and not exceeding 1½ *in.* in diameter, are to be admitted duty free.—T. O. 2nd July, and G. O. 7th July, 1848.

(3) All Furniture Wood may be admitted free of duty without the particular description being distinguished; but Ash, Beech, Birch, Elm, Fir, Oak, or Wainscot, is not to be deemed Furniture Wood.—G. O. 20th January, 1847.

| WOOLLENS, continued.                                                                                                                                                                                                                                     |  | £. | s. | d.   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----|----|------|
| — Articles or Manufactures of Wool, (not being Goats' Wool,) or Wool mixed with Cotton, wholly or in part made up, not otherwise charged with duty, <sup>(1)</sup> for every 100l. value                                                                 |  | 10 | 0  | 0    |
| .... of and from British Possessions for every 100l. value                                                                                                                                                                                               |  | 5  | 0  | 0    |
| WORSTED . . . . . lb.                                                                                                                                                                                                                                    |  | 0  | 0  | 6*   |
| YARN, viz. Cable Yarn <sup>(2)</sup> . . . . . cwt.                                                                                                                                                                                                      |  | 0  | 8  | 0    |
| — Camel or Mohair . . . . . lb.                                                                                                                                                                                                                          |  |    |    | free |
| — Raw Linen . . . . . cwt.                                                                                                                                                                                                                               |  |    |    | free |
| — Raw Worsted Yarn, not dyed nor coloured, and not being fit or proper for embroidery or other fancy purposes. <sup>(3)</sup> . . . lb.                                                                                                                  |  |    |    | free |
| YEAST dried may be delivered free of duty as goods unmanufactured, unenumerated.— B. O. 11th April, 1843.                                                                                                                                                |  |    |    |      |
| SAFFRE . . . . . cwt.                                                                                                                                                                                                                                    |  |    |    | free |
| EBRA WOOD . . . . . ton                                                                                                                                                                                                                                  |  |    |    | free |
| INC—See <i>Speller</i> .                                                                                                                                                                                                                                 |  |    |    |      |
| GOODS, Wares, and Merchandise, being either in part or wholly manufactured, and not being enumerated or described, nor otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland . . for every 100l. value |  | 10 | 0  | 0    |
| GOODS, unenumerated, not being either in part or wholly manufactured, not enumerated or prohibited . . . . . value                                                                                                                                       |  |    |    | free |

<sup>(1)</sup> Turkey Carpets are liable to the duty of 10 per cent. as articles or manufactures of Wool, &c.—G. O. 26th May, 1843.

<sup>(2)</sup> 8 and 9 Vict. c. 90.

<sup>(3)</sup> 9 and 10 Vict. c. 102.

## RECIPROCITY.

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NOTE.—Foreign ships can bring European produce from all countries in Europe, provided the goods are not of the description rated in page 4.—ED.

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*Additional duties and less drawbacks.*—Her Majesty by Order in Council, levy an additional duty on imports, or withhold the payment of any drawback upon any goods imported into or exported from the Kingdom, or any of Her Majesty's dominions, in which higher duty is levied, or smaller drawbacks, &c., granted upon goods when imported into, or exported from, such foreign country, in British vessels, than are levied or granted upon goods, &c., when imported into, or exported from such foreign country, in vessels of such country.—4 Geo. 4. c. 64. s. 2.

*Additional tonnage duties may be levied.*—Her Majesty by Order in Council, as aforesaid, may direct additional duties to be levied on vessels belonging to countries in which higher tonnage duties are imposed upon British vessels, on vessels of such countries, not greater in amount than may be deemed fairly to countervail the difference of duties.—4 Geo. 4. c. 64. s. 3.

*Tonnage duties on foreign ships.*—Her Majesty may, by the authority aforesaid, authorize the entry of foreign vessels, on payment of the like tonnage duties as are or may be charged in respect of similar British vessels, upon satisfactory proof being laid before Her Majesty in Council, that the vessels of the foreign country in whose favour such permission may be granted, are charged with no other or higher duties, on their entrance into the ports of such foreign country, than are levied on the entry into such ports of British vessels of such country.—S. 4.

*Reciprocal duties to be levied on foreign merchandise.*—Her Majesty is empowered, by the advice of her Privy Council, to direct that there shall be levied any additional duty, not exceeding one-fifth of the amount of any existing duty, upon all goods or merchandise the growth, &c., of any foreign country which shall levy higher duties upon any

growth, &c., of Her Majesty's dominions, than upon the article, the growth, &c., of any other foreign country; in like manner, to impose such additional duties upon all goods, when imported in the ships of any country which shall levy higher duties on goods imported in British ships, or which shall levy higher tonnage, or port, or other duties on foreign ships, or which shall not place the commerce or navigation of this kingdom upon the footing of the most favoured nation, in the ports of such country; and either to prohibit the importation of any manufactured article, the produce of such country, if the export of the raw material of which such article is wholly or in part made, be prohibited from such country to the British dominions; or to impose an additional duty, not exceeding one-fifth as aforesaid, upon such manufactured article; and also to impose such additional duty, in the event of such raw material being subject to any duty, when being exported from the said country to any of Her Majesty's dominions; and all duties imposed by such an Order shall be deemed to be duties imposed by this Act.—8 and 9 Vict. c. 90, s. 8.

*Foreign Vessels not exceeding sixty tons exempt from taking pilots.*—Foreign Vessels being of less burden than sixty tons, may, by an Order in Council, be exempted from the obligation of taking on board a pilot to conduct them into British ports.—4 Geo. IV. cap. 77, s. 5.

THE VESSELS OF THE FOLLOWING COUNTRIES ARE  
ENTITLED TO EXEMPTION.

|                    |                      |                |
|--------------------|----------------------|----------------|
| Austria            | by Order in Council, | 3 Sep. 1844.   |
| Prussia            | ditto                | 18 May, 1836.  |
| Denmark            | ditto                | 19 Oct. 1824.  |
| Norway             | ditto                | 20 Mar. 1824.  |
| Sweden             | ditto                | 10 Mar. 1824.  |
| Switzerland        | ditto                | 18 Nov. 1823.  |
| Poland             | ditto                | 25 May, 1824.  |
| Prussia (Schwerin) | ditto                | 3 Sep. 1844.   |
| Prussia (Strelitz) | ditto                | 3 Sep. 1844.   |
| Netherlands        | ditto                | 21 July, 1823. |
| Scotland           | ditto                | 3 Sep. 1844.   |
| Sicily             | ditto                | 10 Sep. 1845.  |

*Belgian ships.*—An additional duty of one-fifth of the export duties shall be charged upon all goods imported into the United Kingdom in Belgian ships.—O. C. 30th January,

## A LIST OF THE COUNTRIES OR STATES

With which Treaties of Reciprocity, or Commercial Agreements, have been concluded, or to which Privileges of Trade have been granted.

| COMMERCIAL TREATIES, &c.                   | Relating to the Trade with Great Britain and Ireland. | Relating to the Trade with the British Possessions Abroad.        |
|--------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------------|
| AMERICA - - -                              | 3 July, 1815                                          | 5 Nov., 1830                                                      |
| AUSTRIA - - -                              | 21 Dec., 1829                                         | 7 April, 1830                                                     |
| COLOMBIA - - -                             | 18 April, 1825                                        | 16 July, 1837                                                     |
| DENMARK - - -                              | 30 June, 1824                                         | 1 April, 1836                                                     |
| FRANCE - - -                               | 26 Jan., 1826                                         | { 26 Jan., 1836<br>1 June, 1836<br>16 Dec., 1836<br>16 July, 1837 |
| FRANKFORT - - -                            | 15 May, 1832                                          |                                                                   |
| GERMAN UNION of Customs                    | 2 March, 1841                                         | 11 Aug., 1841                                                     |
| GREECE - - -                               | 4 Oct., 1837                                          |                                                                   |
| HANOVER - - -                              | 9 Aug., 1844                                          | 9 Aug., 1844                                                      |
| HANSE TOWNS - - -                          | 3 Aug., 1841                                          | 16 July, 1837                                                     |
| MECKLENBURGH SCHWERIN - - -                | 1 May, 1844                                           |                                                                   |
| MECKLENBURGH STRELITZ - - -                | 1 May, 1844                                           |                                                                   |
| MEXICO - - -                               | 26 Dec., 1826                                         | 16 July, 1837                                                     |
| NETHERLANDS - - -                          | 27 Oct., 1837                                         |                                                                   |
| NORWAY - - -                               | 18 March, 1826                                        |                                                                   |
| OLDENBURGH - - -                           | 30 April, 1844                                        | 30 April, 1844                                                    |
| OTTOMAN EMPIRE, including EGYPT - - -      | 20 Aug., 1838                                         |                                                                   |
| PERU, Republic of - - -                    | { 23 Dec., 1845<br>5 June, 1837                       |                                                                   |
| PORTUGAL - - -                             | 30 July, 1842                                         | 2 Nov., 1842                                                      |
| PRUSSIA - - -                              | 2 April, 1824                                         | 3 May, 1836                                                       |
| RUSSIA - - -                               | 31 Jan., 1843                                         | { 28 Feb., 1836<br>16 July, 1837                                  |
| SARDINIA - - -                             | 6 Nov., 1841                                          |                                                                   |
| SICILIES, the Two - - -                    | 29 April, 1845                                        |                                                                   |
| SPAIN - - -                                | .....                                                 | 28 April, 1826                                                    |
| SWEDEN - - -                               | 18 March, 1826                                        | 16 July, 1827                                                     |
| TUSCANY - - -                              | 31 March, 1847                                        |                                                                   |
| UNITED PROVINCES OF RIO DE LA PLATA - - -  | 2 Feb., 1825                                          | 16 July, 1837                                                     |
| THE ORIENTAL REPUBLIC OF THE URUGUAY - - - | 17 July, 1843                                         |                                                                   |
| VENEZUELA - - -                            | 29 Oct., 1834                                         | 29 Oct., 1894                                                     |

# RUSSIA COMPANY'S DUES.(1)

THE importer of goods from any place within the limits of the trade of the Russia Company; that is to say, from Archangel, Cronstadt, Narva, Olega, and St. Petersburg, (2) is required to make a declaration at the time of entry to the following effect:—

"I do declare, upon the oath I have taken to the Russia Company, that the goods above mentioned were shipped on account of a freeman or freemen of the Company, or on account of a native subject or subjects of Russia, and that no other person, to my knowledge or belief, is either directly or indirectly concerned therein."

|                                          | s. | d. |                                               | s. | d. |
|------------------------------------------|----|----|-----------------------------------------------|----|----|
| Aniseed, the cwt .....                   | 0  | 3  | — Ermines, the timber                         | 0  | 2  |
| Ashes, Pot and Pearl, the ton .....      | 0  | 4  | — Hair Skins, the 1000                        | 0  | 2  |
| Books, bound, the cwt....                | 0  | 2  | — Fox Skins, the 100 ..                       | 0  | 4½ |
| Bristles, the dozen lb. ....             | 0  | 0½ | — Sables, the timber ..                       | 1  | 6  |
| Cantharides, the 100 lb. ..              | 1  | 0  | — Swan Skins, the piece                       | 0  | 1  |
| Caviare, the cwt. ....                   | 0  | 2  | — Wolf, the skin .....                        | 0  | 1½ |
| Copper, the ton .....                    | 0  | 4  | Tallow, the ton .....                         | 0  | 3  |
| Cordage, the cwt. ....                   | 0  | 2  | Tongues, the 100 .....                        | 0  | 2  |
| Corn, the quarter .....                  | 0  | 0½ | Tow, the ton .....                            | 0  | 4  |
| Castoreum, the lb. ....                  | 0  | 1  | Wax, Bees', the cwt. ....                     | 0  | 2  |
| Down, the 100 lb. ....                   | 0  | 4  | Wood, viz.                                    |    |    |
| Feathers for beds, the cwt.              | 0  | 4  | — Balks, above 5 inches square, the 120 ..... | 0  | 4  |
| Flax, the ton .....                      | 0  | 4  | — .... under 5 inches square, the 120 .....   | 0  | 3  |
| Gtue, the cwt. ....                      | 0  | 1  | — Battens, the 120 ....                       | 0  | 1  |
| Hair, Cow, or Ox, the cwt.               | 0  | 2  | — Clap Board, the 120..                       | 0  | 1  |
| — Horse, the cwt. ....                   | 0  | 2  | — Deals and Deal Ends, the 120 .....          | 0  | 3  |
| Hemp, the ton .....                      | 0  | 3  | — Fir Timber, the load                        | 0  | 1  |
| Hides, dry and undressed, the cwt. ....  | 0  | 1  | Wood, viz., Firewood, the fathom .....        | 0  | 1  |
| — wet, red or Muscovy, ea.               | 0  | 0½ | — Handspikes, the 120 .                       | 0  | 1  |
| Iron, the ton .....                      | 0  | 2  | — Lathwood, the fathom                        | 0  | 1  |
| Isinglass, the cwt. ....                 | 0  | 2  | — Masts, great, each ....                     | 0  | 2  |
| Junk and Rope, the ton ..                | 0  | 2  | — .... middle and small, each .....           | 0  | 1  |
| Linen, for every 100l. value             | 1  | 0  | — Oak Boards, the 120..                       | 0  | 5  |
| Mats, the 100 .....                      | 0  | 2  | — .... Plank, the load .                      | 0  | 3  |
| Oakum, the ton .....                     | 0  | 3  | — .... Timber, the load                       | 0  | 2  |
| Pitch and Tar, the last....              | 0  | 2  | — Oars, the 120 .....                         | 0  | 4  |
| Resin, the cwt. ....                     | 0  | 1  | — Paling Boards, the 120                      | 0  | 1  |
| Rhubarb, the lb. ....                    | 0  | 1  | — Spars, the 120 .....                        | 0  | 3  |
| Saltpetre, the cwt. ....                 | 0  | 1  | — Staves, the 120 .....                       | 0  | 1  |
| Seed (except Aniseed), the quarter ..... | 0  | 0½ | — Wainscot Logs, load .                       | 0  | 2  |
| Skins, viz. Bear Skins, each             | 0  | 2  |                                               |    |    |
| — Calabar, the timber of 40 skins .....  | 0  | 2  |                                               |    |    |

(1) Goods not rated in this Table are to pay ½ per cent. according to the value, on the declaration of the importer.

(2) All persons trading from those places to the United Kingdom are required to become freemen of the Russia Company, (the expense of which is 3l.) for which purpose application must be made to THOMAS CORN, Esq., the Secretary, Long Room, Custom House, London.

## LONDON PORT OR DOCK DUTIES.<sup>(1)</sup>

*For every ton burden of every Ship or Vessel entering inwards or riving in the Port of LONDON from, or clearing Outward departing from the said Port for, the following Countries: Places:—*

|                                                               |       |
|---------------------------------------------------------------|-------|
| ANTWERP                                                       | ..... |
| BRABANT                                                       | ..... |
| BREMEN                                                        | ..... |
| DENMARK                                                       | ..... |
| FLANDERS, or any other part of the NETHERLANDS                | ..... |
| FRANCE, within USHANT                                         | ..... |
| GERMANY, any part of, bordering on or near the GERMANIC OCEAN | ..... |
| GUERNSEY, JERSEY, ALDERNEY, and SARK                          | ..... |
| HAMBURGH                                                      | ..... |
| HOLLAND, or any other of the United Provinces                 | ..... |
| HOLSTEIN                                                      | ..... |
| IRELAND                                                       | ..... |
| LAPLAND, on this side of the North Cape                       | ..... |
| MAN, ISLE OF                                                  | ..... |
| NORWAY                                                        | ..... |
| BALTIC SEA, any country or place within                       | ..... |
| COURLAND                                                      | ..... |
| FINLAND                                                       | ..... |
| LAPLAND, beyond the North Cape                                | ..... |
| LIVONIA                                                       | ..... |
| POLAND                                                        | ..... |
| PRUSSIA                                                       | ..... |
| RUSSIA, without or within the BALTIC SEA                      | ..... |
| SWEDEN                                                        | ..... |
| AMERICA, NORTH, any of the British Colonies or Provinces in   | ..... |
| AMERICA, any of the United States of                          | ..... |
| AZORES, any of                                                | ..... |
| CANARY ISLANDS, any of                                        | ..... |
| FLORIDA                                                       | ..... |
| FRANCE, between USHANT and SPAIN                              | ..... |
| MADEIRA ISLANDS, any of                                       | ..... |
| PORTUGAL                                                      | ..... |
| SPAIN, without the MEDITERRANEAN                              | ..... |
| AFRICA                                                        | ..... |
| AMERICA, SOUTH                                                | ..... |
| CHINA                                                         | ..... |
| EAST INDIES                                                   | ..... |
| FRANCE, within the MEDITERRANEAN                              | ..... |
| GIBRALTAR                                                     | ..... |
| GREENLAND                                                     | ..... |

<sup>(1)</sup> 4 and 5 Wm. 4, cap 32.

## LONDON PORT OR DOCK DUTIES, continued.

|                                                                                                                                                                             | s. | d. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|
| LOUISIANA                                                                                                                                                                   |    |    |
| MEDITERRANEAN or ADRIATIC SEA, any country,<br>island, port, or place within, or bordering on, or near                                                                      |    |    |
| MEXICO                                                                                                                                                                      |    |    |
| PACIFIC OCEAN, any country, island, port, or place within,<br>or bordering on, or near                                                                                      | 0  | 04 |
| SPAIN, within the MEDITERRANEAN                                                                                                                                             |    |    |
| WEST INDIES                                                                                                                                                                 |    |    |
| Any other country, island, port, or place to the southward of 25<br>degrees of North Latitude                                                                               |    |    |
| For every ton burden of every Ship or Vessel trading<br>Coastwise between the Port of London and any Port<br>or Place in the United Kingdom, for every voyage in<br>and out | 0  | 04 |

*Exemptions from the London Port or Dock Duties :—*

Any of her Majesty's Ships of War, or any Ship or Vessel whatsoever,  
being the property of her Majesty, or of any of the Royal Family.

Any Ship or Vessel coming to or going Coastwise from the Port of  
London, or to any part of Great Britain, unless such Ship or Vessel  
shall exceed forty-five tons register tonnage.

Any Ships or Vessels entering inwards, or clearing outwards, where  
the cargoes are reported for exportation, and ultimately the Ships  
or other Vessels leave the Port, without breaking bulk, or taking  
in merchandise for the purpose of exportation. 8 and 9 Vict. cap.  
86, s. 139. (Regulation Act.)

Any Vessel bringing Corn Coastwise, the principal part of whose cargo  
shall consist of Corn.

Any Fishing Smacks, and Boats; and Vessels for Passengers.

Any Vessel navigating the River Thames above and below London  
Bridge, as far as Gravesend only.

Any Vessel entering inwards or outwards in ballast.

[4 and 5 Wm. IV. cap 32.]

## ORPHAN DUES

## PAYABLE ON

## WINE IMPORTED INTO LONDON.

|                                                 | s. | d. |
|-------------------------------------------------|----|----|
| Sherry and Madeira, the Pipe                    | 1  | 10 |
| French, the Hogshead                            | 1  | 0  |
| Port, the Pipe                                  | 2  | 34 |
| Portugal, the Pipe                              | 2  | 3  |
| All other sorts, the Pipe                       | 2  | 2  |
| On above Wines when imported in cases, per case | 0  | 3  |

**INLAND DUTIES**  
**OF EXCISE**  
**PAYABLE IN THE UNITED KINGDOM.**

Five per cent must be added to those duties marked with an s  
and 4d. per gallon on spirits marked (s).

|                                                                                                                                                                                                             | Gt. Britain |    |     | Ir. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----|-----|-----|
|                                                                                                                                                                                                             | £.          | s. | d.  | £.  |
| <b>BRICKS</b> , not exceeding 150 cubic inches each, which shall be made in Great Britain, or which shall be brought from Ireland into Great Britain                                                        |             |    |     |     |
| 1000 <sup>(1)</sup>                                                                                                                                                                                         | 0           | 5  | 10* |     |
| — exceeding the above dimensions                                                                                                                                                                            |             |    |     |     |
| 1000 <sup>(1)</sup>                                                                                                                                                                                         | 0           | 10 | 0*  |     |
| <b>HOPS</b> . . . . . lb.                                                                                                                                                                                   | 0           | 0  | 2*  |     |
| <b>MALT</b> , made from Barley . . bushel                                                                                                                                                                   | 0           | 2  | 7*  | 0   |
| — made from Bear or Bigg, in Scotland or Ireland only . . bushel                                                                                                                                            | 0           | 2  | 0*  | 0   |
| <b>PAPER</b> , viz.; Glazed Paper, Sheathing Paper, Button Paper, or by whatsoever name any paper may be known; and on all Button Paper, Millboard, Pasteboard, and Scaleboard, made in the United Kingdom, |             |    |     |     |
| lb. <sup>(2)</sup>                                                                                                                                                                                          | 0           | 0  | 1½* | 0   |
| <b>SOAP</b> , viz. Hard . . . . . lb. <sup>(3)</sup>                                                                                                                                                        | 0           | 0  | 1½* |     |
| — Soft . . . . . lb. <sup>(3)</sup>                                                                                                                                                                         | 0           | 0  | 1*  |     |

(1) 2 and 3 Vict. cap. 24, 22nd August, 1839.

(2) 2 and 3 Vict. cap. 23, 11th October, 1839.

(3) 3 and 4 Vict. cap. 49, 16th July, 1840.

|                                                                                                                                                                                   | Gt. Britain. |    |                  | Ireland. |    |                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----|------------------|----------|----|------------------|
|                                                                                                                                                                                   | £.           | s. | d.               | £.       | s. | d.               |
| <b>SPIRITS,<sup>(1)</sup> of the Strength of Hydrometer Proof, as ascertained by Sykes's Hydrometer, viz.—</b>                                                                    |              |    |                  |          |    |                  |
| — made in England. . . . .                                                                                                                                                        | 0            | 7  | 6 <sup>(2)</sup> |          |    |                  |
| — made in Scotland, for home consumption : . . . . .                                                                                                                              | 0            | 3  | 4 <sup>(2)</sup> |          |    |                  |
| — made in Ireland, or which shall be warehoused in Ireland, and taken out for home use, . . . . .                                                                                 |              |    |                  | 0        | 2  | 4 <sup>(2)</sup> |
| — made in Ireland, and warehoused there, free of duty, and which shall be removed into Scotland for consumption . . . . .                                                         | 0            | 3  | 4 <sup>(2)</sup> |          |    |                  |
| — Imported from Scotland or Ireland into England from the warehouse . . . . .                                                                                                     | 0            | 7  | 6 <sup>(2)</sup> |          |    |                  |
| — of the nature or quality of plain British Spirits, <sup>(3)</sup> made in Guernsey, Jersey, Alderney, or Sark, and imported from any of the said islands into England . . . . . | 0            | 9  | 0                |          |    |                  |
| — Imported into Scotland . . . . .                                                                                                                                                | 0            | 4  | 10               |          |    |                  |
| — Imported into Ireland . . . . .                                                                                                                                                 |              |    |                  | 0        | 3  | 10               |
| <b>SUGAR<sup>(4)</sup> manufactured in the United Kingdom, from whatever materials made <sup>(5)</sup> . . . . .</b>                                                              |              |    |                  |          |    |                  |
|                                                                                                                                                                                   | 0            | 14 | 0*               | 0        | 14 | 0*               |

<sup>(1)</sup> 3 Vict., cap. 17, s. 3, 16th May, 1840.

<sup>(2)</sup> For regulations respecting the importation of plain British spirits see "Abstract of the Laws regulating the Trade with the Islands of Guernsey, Jersey, &c." Spirits, the manufacture of the Channel Islands, are under the management of the Excise.—8 and 9 Vict. cap. 66, s. 2.

<sup>(3)</sup> All sweets and saccharine matter, which shall resemble or be in the form or imitation of sugar, or which shall be capable of being used as a substitute for sugar, shall be deemed and taken to be sugar, within the meaning of the act 3 and 4 Vict. cap. 67, s. 3.

<sup>(4)</sup> 8 Vict. cap. 13.

## BOUNTIES AND DRAWBACKS OF THE CUSTOMS AND EXCISE.

The \* indicates that 5 per cent. must be added.

|                                                                                                                                                                                                                                                                                                                                    | £.   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| <b>BEER,</b> ( <sup>1</sup> ) brewed or made by any entered and licensed brewer of Beer for sale in the United Kingdom, in the brewing of which beer the worts used before fermentation were of not less specific gravity than 1·054, and not greater than 1·081, exported to foreign parts as merchandise.—10 Vict. cap. 5, s. 7. |      |
| barrel of 36 gall. imperial measure                                                                                                                                                                                                                                                                                                | 0    |
| — of not less specific gravity than 1·081,—                                                                                                                                                                                                                                                                                        |      |
| (Excise Drawback) . . . . .                                                                                                                                                                                                                                                                                                        | 0    |
| <b>BOOKS,</b> in complete sets—account books, ruled or plain,—(Excise Drawback) . . . . . lb.                                                                                                                                                                                                                                      | 0    |
| <b>BRICKS,</b> viz. not exceeding 150 cubic inches each, on which the duties imposed in respect thereof shall have been charged,—(Excise Drawback). . . . . 1000                                                                                                                                                                   | 0    |
| — ex. the above dimensions . . . . . 1000                                                                                                                                                                                                                                                                                          | 0 10 |
| <b>COFFEE,</b> roasted, shipped as stores, allowed a drawback equal to the duties paid on British Possession Coffee, (*)—(Customs Drawback) . . . . . lb.                                                                                                                                                                          | 0    |
| <b>HOPS,</b> British cured, and fit for use,—(Excise Drawback) . . . . . lb.                                                                                                                                                                                                                                                       | 0    |

(<sup>1</sup>) In the shipment of Beer, entitled to Excise Drawback, the ping searchers are to note on the shipping bill the date of their certified the fact of the shipment on the Excise certificate.—29th November, 1844.

Bottled Strong Beer may be exported on drawback in cases containing 2 dozen quart or 2 dozen pint bottles, provided the cases be secured, and the quantity of Beer exported, at any one time, be less than 36 gallons.—T. O. 30th January, 1845.

(\*) T. O. 16th May, 1834.

|                                                                                                                                                                                                                                                                                             | £. | s. | d.                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|--------------------------------------------|
| PAPER, viz. on all Paper, Sheathing-paper, Button-paper, Button-board, Mill-board, Paste-board, and Scale-board Paper,—(Excise Drawback)( <sup>1</sup> ) . . . . . lb.                                                                                                                      | 0  | 0  | 14 <sup>0</sup>                            |
| — Printed, Painted, or Stained doz. sq. yds.                                                                                                                                                                                                                                                | 0  | 0  | 2 <sup>0</sup>                             |
| PLATE of wrought Gold, manufactured in Great Britain, and which shall or ought to be assayed and marked in Great Britain, viz. (Customs Drawback)                                                                                                                                           |    |    |                                            |
| .... made since the 1st Dec., 1784 . . oz.                                                                                                                                                                                                                                                  | 0  | 8  | 0                                          |
| .... made since the 5th July, 1797 . . oz.                                                                                                                                                                                                                                                  | 0  | 16 | 0                                          |
| .... made since the 31st Aug., 1815 . . oz.                                                                                                                                                                                                                                                 | 0  | 17 | 0                                          |
| — of wrought silver, manufactured in Great Britain, and which shall or ought to be assayed and marked in Great Britain, viz.                                                                                                                                                                |    |    |                                            |
| .... made since the 1st Dec., 1784 . . oz.                                                                                                                                                                                                                                                  | 0  | 0  | 6                                          |
| .... made since the 5th July, 1797 . . oz.                                                                                                                                                                                                                                                  | 0  | 1  | 0                                          |
| .... made since the 10th Oct., 1804 . . oz.                                                                                                                                                                                                                                                 | 0  | 1  | 3                                          |
| .... made since the 31st Aug., 1815 . . oz.                                                                                                                                                                                                                                                 | 0  | 1  | 6                                          |
| — of wrought Gold or Silver being new, and not having been used, and duly marked manufactured in Ireland, and exported oz.                                                                                                                                                                  | 0  | 1  | 0                                          |
| RICE, cleaned in the United Kingdom,—(Customs Drawback) ( <sup>2</sup> ). . . . . cwt.                                                                                                                                                                                                      | 0  | 0  | 6                                          |
| SEBARS,—(Customs Drawback) . . . . . lb.                                                                                                                                                                                                                                                    | 0  | 2  | 7 <sup>1</sup> / <sub>2</sub> <sup>0</sup> |
| SOAP, viz., Hard Soap,—(Excise Drawback) lb.                                                                                                                                                                                                                                                | 0  | 0  | 14 <sup>0</sup>                            |
| — Soft Soap . . . . . lb.                                                                                                                                                                                                                                                                   | 0  | 0  | 1 <sup>0</sup>                             |
| SUGAR, refined in the United Kingdom,—(Customs Bounty,)—9 and 10 Vict. cap. 63                                                                                                                                                                                                              |    |    |                                            |
| — Upon double refined Sugar, or Sugar equal in quality to Double Refined . . cwt.                                                                                                                                                                                                           | 1  | 0  | 0                                          |
| — Upon other refined Sugar, in loaf, complete and whole, or lumps duly refined, having been perfectly clarified, and thoroughly dried in the stove, and being of an uniform whiteness throughout, or such Sugar pounded, crushed, or broken, and Sugar Candy ( <sup>3</sup> ). . . . . cwt. | 0  | 17 | 0                                          |

(<sup>1</sup>) When Paper is exported on Excise Drawback, the officers are strictly to examine the contents of all the packages, and satisfy themselves of the genuineness of the Excise Stamp, and cause the same and all writing upon the labels to be carefully obliterated and destroyed with a brush and permanent ink.—G. O. 16th October, 1814.

(<sup>2</sup>) 8 and 9 Vict. cap. 90, s. 15.

(<sup>3</sup>) No Bounty shall be given upon the exportation of any refined Sugar called Candy, unless it be properly refined and manufactured, and free from scum and dirt, and packed in packages, each of which

| SUGAR, continued.                                                                                                                                                                                                                                                                          |  | £. s. d. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------|
| — Upon Bastard or Refined Sugar, broken in pieces, or being ground or powdered Sugar, or such Sugar pounded, crushed, or broken . . . . . cwt.                                                                                                                                             |  | 0 14 0   |
| TOBACCO, manufactured in the United Kingdom, at or within two miles of any port into which Tobacco may be imported, made into Shag, Roll, Cut, or Carrot Tobacco, or Segars, drawback upon exportation, or shipment as stores,—(Customs drawback)—8 and 9 Vict. cap. 60. (1) . . . . . lb. |  | 0 2 7½   |
| WINE, (2) the produce of Her Majesty's settlement at the Cape of Good Hope, or the Territories or Dependencies thereof, and imported directly from thence . . . gallon                                                                                                                     |  | 0 2 9    |
| — All other kinds . . . . . gallon                                                                                                                                                                                                                                                         |  | 0 5 0    |

shall contain half a hundred weight of such Candy at the least.—8 and 9 Vict. cap. 92, s. 4.

If any Sugar in lumps or loaves is to be pounded, crushed, or broken before the same be exported for the Bounty, such lumps or loaves shall after due entry thereof, be lodged in some warehouse provided by the Exporter, and approved by the Commissioners of Customs for such purpose, to be then first examined by the officers of Customs, while such lumps or loaves, as if for immediate shipment, and afterwards to be there pounded, crushed, or broken, and packed for exportation in the presence of such officers, and at the expense of the Exporter.—8. 6.

In case any Sugar which shall be entered in order to obtain the Bounty on *double refined* Sugar, or Sugar equal in quality to *double refined* Sugar, shall, on examination by the proper officer, be found to be of a quality not equal to such standard sample, all sugar so entered shall be forfeited, and may be seized.—8. 8.

(1) No Drawback shall be allowed on any Tobacco, which shall not have been wholly manufactured from Tobacco on which the full duty on Importation shall have been paid, nor on any Tobacco which shall be mixed with dirt or rubbish, or any other ingredients; and every person who shall enter or ship, or cause the same to be done, or produce, or cause to be produced, to any officer of Customs, to be shipped for exportation or for stores, any Tobacco not entitled to drawback, with intent to unduly obtain any drawback thereon, or any greater drawback than he would otherwise be entitled to, shall, in addition to all other penalties which he may thereby incur, forfeit *treble* the amount of the drawback sought to be obtained, or *two hundred pounds*, at the option of the Commissioners of Customs; and all such Tobacco shall be forfeited.—8 and 9 Vict. cap. 86, s. 73.

(2) Wine entered outwards for the drawback is exempted from the necessity of a bond being required.—8 and 9 Vict. cap. 86, s. 75.

A drawback of the customs duties is allowed on Wine intended for the consumption of officers of Her Majesty's Navy and Marines, on board such of Her Majesty's ships in actual service, as they shall serve in, not exceeding the quantity hereinafter specified, viz. :—

**ENACTMENTS AND REGULATIONS RESPECTING  
DEBENTURE GOODS.**

The person entering Wine, <sup>(1)</sup> and claiming the drawback, must state, by declaration on the debenture, the name and rank of the officer for whose use the Wine is intended, and of the ship in which he serves; and the said Wine is to be delivered into the charge of the officers of the Customs, at the port of shipment, to be secured in the Queen's warehouse until the same be shipped; and such officers having certified upon their Debenture the receipt of the Wine into their charge, the Debenture shall be computed and passed.—8 and 9 Vict. cap. 86, s. 105.

If any such officer shall leave the service, or be removed to another ship, the officers of Customs at any of the before-mentioned ports may permit the transfer of such Wine from one officer to another as part of his proportion, whether on board the same ship or another; or may receive the duties, and deliver the same for home use; but if any such Wine be not laden on board the ship for which it is intended, or be unladen without the permission of the officers of Customs, it shall be forfeited.—S. 106.

The drawback or bounty shall not be allowed upon the exportation from the United Kingdom of any goods, unless they shall have been entered in the name of the person who was the real owner at the time of entry and shipment, or of the person who had actually purchased and shipped the same in his own name, and at his own liability and risk, on commission, and who was and shall have continued to be entitled

|                                                                               |              |
|-------------------------------------------------------------------------------|--------------|
| For every Admiral .....                                                       | 1260 gallons |
| „ Vice-Admiral .....                                                          | 1050 „       |
| „ Rear-Admiral .....                                                          | 840 „        |
| „ Captain of the 1st and 2nd Rate .....                                       | 630 „        |
| „ Captain of the 3rd, 4th, and 5th Rate ....                                  | 420 „        |
| „ Captain of an Inferior Rate .....                                           | 210 „        |
| „ Lieutenant and other Commanding Officers, and for every Marine Officer .... | 105 „        |
| „ Master, Surgeon, or Purser .....                                            | 105 „        |

Such Wine is to be shipped only at London, Liverpool, Rochester, Deal, Dover, Portsmouth, Plymouth, Yarmouth, Falmouth, Belfast, Dublin, Cork, Leith, or Glasgow. 8 and 9 Vict. cap. 86, s. 104, and 9 and 10 Vict. cap. 102.

<sup>(1)</sup> Receipts for the drawback on Wine shipped for the navy must be given on stamped paper, in cases where the amount is such as to require a stamp.—G. O. 27th January, 1837.

in his own right to such bounty or drawback, except in cases hereinafter provided for. (1)—S. 95.

Such owner or commission merchant shall declare upon the debenture that the goods mentioned therein have been actually exported, and have not been, and are not intended to be, reloaded in the United Kingdom, nor in the Isle of Man, (unless entered for the Isle of Man) nor in the island of Faro, and that he was the real owner thereof, or that he had purchased and shipped the same in his own name, and at his own risk on commission, and that he was, and continues to be, entitled to the drawback or bounty thereon in his own right: but if such owner or merchant shall not have purchased the right thereto, he shall declare upon the entry upon the debenture the person who is entitled thereto, whose name shall be stated in the cockpit and in the debenture, and the receipt of such person on the debenture shall be the charge for such drawback or bounty.—S. 96.

If such owner or merchant shall not reside within two miles of the port of shipment, he may appoint an agent to pass his entry, and to clear and ship his goods, and to receive the drawback or bounty payable on his debenture, provided the name of such agent, and the residence of such owner or merchant, be inserted in the entry and cockpit, and such agent shall make declaration upon the entry as before required.—S. 97.

If any goods which are to be exported for drawback be the property of a person residing abroad, having been consigned to some agent residing in the United Kingdom, to be exported by him upon account of such owner, it shall be lawful for such person in like manner, as agent for such owner, to enter, clear, and ship such goods for him, and upon the same conditions to receive for him the drawback payable thereon.—S. 98.

No drawback shall be allowed upon the exportation of any goods, unless shipped within three years after the payment of the duties inwards thereon, and no debenture for a drawback or bounty allowed upon the exportation of any goods shall be paid after the expiration of two years from the date of the shipment of such goods.—S. 99.

No drawback or bounty shall be allowed for any goods carried by sea from the United Kingdom to the Isle of Man until a certificate shall be produced from the Collector and Controller of the Customs of the Isle of Man, of the due landing of such goods.—S. 101.

The exporter of any goods for bounty, or the person whose name the same are entered outwards, shall, at the

(1) See s. 97 and 98.

time of entry, and before cocket be granted, give security by bond in double the amount of the bounty, with one sufficient surety, that the same shall be duly exported to the place for which they are entered, or be otherwise accounted for to the satisfaction of the Commissioners of Customs, and shall not be re-landed in the United Kingdom or in the Isle of Man, unless expressly entered to be carried thereto.—8 and 9 Vict. cap. 92, s. 3.

No drawback shall be allowed upon the exportation of any goods entered for drawback, or as stores, which shall be of less value than the amount of the drawback claimed,<sup>(1)</sup> and all such goods so entered shall be forfeited, and the person who caused such goods to be entered shall forfeit the sum of two hundred pounds, or treble the amount of the drawback claimed in such case at the election of the Commissioners of Her Majesty's Customs.—8 and 9 Vict. cap. 86, s. 74.

Upon the entry outwards of any goods, except wine, upon which a drawback of the duties paid upon the importation thereof is allowed and before cocket is granted, the person in whose name the same are entered shall give bond in double the amount of such duties, with one sufficient surety, that such goods shall be duly shipped and landed at the place for which they shall be entered outwards, or otherwise satisfactorily accounted for within a reasonable time to be fixed.<sup>(2)</sup>—8 and 9 Vict. cap. 86, s. 75.

If any goods which are subject to any duty or restriction in respect of exportation, or if any goods which are to be shipped for any drawback or bounty shall be brought to any quay, wharf, or other place, to be shipped for exportation,

<sup>(1)</sup> In cases in which any goods shall have been incorrectly entered for Bounty or Drawback, and the amount overclaimed shall not exceed £100, and no suspicion of fraud shall attach, the Collector and Controller, may upon a deposit being made equal to double the amount of the overclaim, permit the shipment to go forward, withholding the certificate until the directions of the Board shall have been received.—G. O. 20th November, 1841.

All goods entered for Drawback of Excise, which are not equal in value to the amount of the Drawback claimed thereon, should be detained by the officers of this Revenue until due notice shall have been given by them to the officers of Excise at the Port of Entry on the subject.—G. O. 6th February, 1847.

<sup>(2)</sup> *Period allowed for production of Certificate of the due Landing of Goods Shipped on Drawback.*

|                                      |           |
|--------------------------------------|-----------|
| For Europe .....                     | 3 months. |
| America and Africa.....              | 6 „       |
| Places within the limits of the East |           |
| India Company's Charter .....        | 12 „      |
| Australia and its dependencies, New  |           |
| Zealand, &c.....                     | 18 „      |

G. O. 13th July, 1842.

and such goods shall not agree with the endorsement on the cocket, or with the shipping bill, the same shall be forfeited, and if any goods prohibited to be exported be found in any package brought as aforesaid, such package and everything contained therein shall be forfeited.—8 and 9 Vict. cap. 86, s. 84.

No goods cleared for drawback or bounty, or from the warehouse, shall be carried or waterborne to be put on board any ship for exportation, unless by licensed lightermen.—8 and 9 Vict. cap. 86, s. 102.

No drawback of excise shall be allowed upon any goods so cleared unless due notice shall have been given to the Officer of Excise, and a proper document descriptive of the goods shall have been produced; and if the goods shall, upon examination, correspond with the particulars contained in such document, and such goods shall be duly shipped and exported, the searcher shall, if required, certify such shipment thereupon, and transmit it to the Officer of Excise.—S. 82.

The Officer of Excise may, if he see fit, attend and assist at such examination, and mark or seal the packages, and keep joint charge thereof together with the searcher until the goods shall have been finally delivered into the sole charge of the searcher, to be shipped and exported under his care.—S. 83.

## COUNTERVAILING DUTIES.

note.—Five per cent. must be added to those Goods against which the \* is affixed, and 4d. per gallon on the Spirits marked (a).

|                                                                                                                                         | £. | s. | d.   |
|-----------------------------------------------------------------------------------------------------------------------------------------|----|----|------|
| <b>BOXES</b> , (1) not exceeding 150 cubic inches, each,                                                                                |    |    |      |
| the 1000                                                                                                                                | 0  | 5  | 10*  |
| — <b>EX.</b> the above dimensions (1) . . . the 1000                                                                                    | 0  | 10 | 0*   |
| <b>POUNDS</b> . . . . . lb.                                                                                                             | 0  | 0  | 2*   |
| <b>WEIGHT</b> , of wrought gold (2) . . . . . oz. troy                                                                                  | 0  | 16 | 0    |
| — of wrought silver (2) . . . . . oz. troy                                                                                              | 0  | 0  | 6    |
| <b>SOAP</b> , viz.—Hard Soap (3) . . . . . lb.                                                                                          | 0  | 0  | 1½*  |
| — Soft (3) . . . . . lb.                                                                                                                | 0  | 0  | 1*   |
| <b>SPIRITS</b> , of the strength of hydrometer proof;<br>viz.—                                                                          |    |    |      |
| — made in Scotland and removed into Ire-<br>land for home use, without the duties<br>having been first paid thereon (4) . . gallon      | 0  | 2  | 4(a) |
| — made in Ireland, and removed into Scotland<br>for home consumption, without the duties<br>having been first paid thereon . . . gallon | 0  | 3  | 4(a) |
| — imported from Scotland or Ireland into<br>England, without the duties having been<br>first paid thereon . . . . . gallon              | 0  | 7  | 6(a) |
| — duty paid in Ireland, and imported into<br>England . . . . . gallon                                                                   | 0  | 5  | 2(a) |
| — duty paid in Scotland, and imported into<br>England . . . . . gallon                                                                  | 0  | 4  | 2(a) |

(1) 2 and 3 Vict. cap. 24.

(2) T. O. 19th August, 1824.

(3) Soap may be exported from Ireland to England in packages of 10 lbs. weight.—T. O. 16th, and G. O. 20th January, 1824.

(4) 4 and 5 Wm. IV., and 3 Vict. cap. 17.

# COUNTERVAILING DUTIES AND DRAWBACKS

NOTE.—Five per cent. must be added to the following Duties and Drawbacks.

| For every Gallon thereof removed .....                                                                                                                                                                                                                                                                                                                                                                                 | From<br>Ireland to<br>England,<br>and from<br>England to<br>Ireland. | From<br>Ireland<br>Scotland<br>and to<br>Scotland<br>Ireland |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|--------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                        | £. s. d.                                                             | £. s.                                                        |
| Ether                                                                                                                                                                                                                                                                                                                                                                                                                  | 0 12 11*                                                             | 0 2                                                          |
| Sweet Spirits of Nitre; Camphorated Spirits,<br>Lavender Water, and other Perfumes, being<br>Spirits scented with Essential Oils, Flowers,<br>or other ingredients; Compound Spirits of La-<br>vender; Spirits of Rosemary and of Ammo-<br>nia; Sal Volatile; Friar's Balsam; Compound<br>Tincture of Benzoin; Tinctures of Assafoe-<br>tida, Castor, Kino, Guaiacum, Myrrh, and<br>Ginger; Spirit Varnishes . . . . . | 0 7 9*                                                               | 0 1                                                          |
| Other Tinctures and Medicated Spirits . . . . .                                                                                                                                                                                                                                                                                                                                                                        | 0 5 2*                                                               | 0 1                                                          |
| Made Wines <sup>(1)</sup> . . . . .                                                                                                                                                                                                                                                                                                                                                                                    | 0 0 7½*                                                              | 0 0                                                          |

(1) 6 and 7 Wm. IV. cap. 72.

(\*) The duty and drawback on Made Wines being fixed on the calculation that about 12 gallons of proof spirits are added in every 100 gallons of Made Wines, if any Made Wines removed from Scotland or Ireland to England shall have added to them any greater quantity of spirits than in the proportion of 12 gallons of spirits in every 100 gallons of such Made Wines, or if any such, when produced to be shipped from Scotland or Ireland to England, or after the arrival of the same in England respectively, shall be found to contain any greater quantity of spirits than in the proportion of 24 gallons of proof spirits in every 100 gallons of such Made Wines, or if any such (being such 24 gallons being the calculation or allowance for spirits generated by fermentation) in every 100 gallons of such Made Wines, or if any Made Wines removed from England to Scotland or Ireland on drawback, shall have added to them, or shall be found to contain, when produced for shipment, or after arrival in Scotland or Ireland respectively, any less quantity of spirits than in the proportions aforesaid, they shall be forfeited, and every person concerned in the removal shall be liable to a fine of £200.—5 Vict. sess. 2, cap. 25, s. 4.

CONVENTION (1)  
BETWEEN  
HER MAJESTY AND THE KING OF PRUSSIA,  
FOR THE  
ESTABLISHMENT OF INTERNATIONAL COPYRIGHT.

*Signed at Berlin, May 13th, 1846.*

[*Ratification exchanged at Berlin, June 16th, 1846.*]

**Article I.**—The authors of books, dramatic works, or musical compositions, and the inventors, designers, or engravers of prints, and articles of sculpture; and the authors, inventors, designers, or engravers of any other works whatsoever of literature and the fine arts, in which the laws of Great Britain and of Prussia do now or may hereafter give their respective subjects the privilege of copyright, shall, with regard to any such works or articles first published in either of the two States, enjoy in the other the same privilege of Copyright as would by law be enjoyed by the author, inventor, designer, or engraver of a similar work, if first published in such other State; together with the same legal remedies and protection against piracy and unauthorized republication.

**Article II.**—No person shall, in either country, be entitled to the protection stipulated by the preceding Article, unless the work in respect of which Copyright is claimed shall have been registered by the original producer, or by his lawful representatives, in the manner following:—

*Firstly.* If the work be one that has first appeared in the dominions of his Majesty the King of Prussia, it must have been registered in the Register Book of the Company of Stationers in London.

*Secondly.* If the work be one that has first appeared in the dominions of Her Britannic Majesty, it must have been regis-

(1) The present Convention came into operation on the 1st September, 1846, and was agreed to for five years from that date, and further until the expiration of a year's notice at any time after September 1st, 1851.

tered in the Catalogue to be kept for that purpose in the office of His Prussian Majesty's Minister for Ecclesiastical, Educational, and Medical Affairs.

Nor shall any person be entitled to such protection as aforesaid, unless the laws and regulations of the respective States in regard to the work in respect of which it is claimed shall have been duly complied with; nor, in the case where there are several copies of the work, unless one of the best edition, or in the best state, shall have been furnished gratuitously at the place appointed by law for that purpose in the respective countries.

*Article III.*—The authors of dramatic and musical works which shall have been first publicly represented or performed in either of the two countries, as well as the lawful representatives of such authors, shall likewise be protected in regard to the public representation or performance of their works in the other country to the full extent in which native authors would be protected in respect of dramatic and musical works first represented or performed in such country; provided they shall previously have duly registered their Copies in the offices mentioned in the preceding article, in conformity with the laws of the respective States.

*Article IV.*—In lieu of the rates of duty which may be levied, during the continuance of this Convention, be levied upon the importation into the United Kingdom of books, prints, and drawings, there shall be charged upon the importation of books, prints, or drawings, published in the dominions of Prussia, and legally importable into the United Kingdom, only the rates of duty specified in the hereto annexed; that is to say—

| Duties on Books, viz. :—                                                   |          | £ |
|----------------------------------------------------------------------------|----------|---|
| Works originally produced in the United Kingdom and republished in Prussia | the cwt. | 2 |
| Works not originally produced in the United Kingdom                        | „        | 0 |
| Prints and Drawings:—                                                      |          |   |
| — plain or coloured, single                                                | each     | 0 |
| — bound or sewed                                                           | per doz. | 0 |

All works, of which any part was originally produced in the United Kingdom, will be considered as “works originally produced in the United Kingdom, and republished in Prussia,” and will be subject to the duty of fifty shillings per cwt. although the same may contain also original matter produced elsewhere; unless such original matter shall be at least in bulk to the part of the work originally produced in the United Kingdom, in which case the work will be subject to the duty of fifteen shillings per cwt.

**Article V.**—Stamps shall be provided according to a pattern to be made known to the Custom-House officers of the United Kingdom; and the municipal or other authorities of the several towns in Prussia shall affix such stamps to all books intended for exportation to the United Kingdom. And books shall, for the purposes of this Convention, so far as the same relates to the rates of duty at which such books are to be entered, be deemed to have been published in Prussia, except such as appear by their title-page to have been published at some town or place within the dominions of Prussia, and which have been duly stamped by the proper municipal or other authority of any such town or place. (1)

**Article VI. and VII.**—In case either of the two high contracting parties shall conclude a treaty of international copyright with any third power, a stipulation shall be inserted, that the right to prohibit the importation into its own dominions of such books as are declared to be piracies or infringements of copyright shall not be affected thereby.

**Article VIII.**—Those German States which, together with Prussia, compose the "Customs and Commercial Union," or which may hereafter join the said Union, (2) shall have the right of acceding to the present Convention; and books, prints, and drawings, published in any State so becoming a party to this Convention, and exported from any other State also being a party to the same, shall be considered, for the purposes of this Convention, to have been exported from the country of their publication.

(1) See "Books" in the Table of Duties, p. 36.

(2) Saxony and the Duchy of Brunswick have also joined the said Union.—G. O. 27th October, 1846, and 8th May, 1847.

**ABSTRACT**  
**OF AN**  
**ACT FOR CONSOLIDATING AND AMENDING THE LAWS**  
**RELATING TO WRECK AND SALVAGE.**  
**[9 and 10 Vict. cap. 99.]**

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FOR the purpose of carrying the provisions of this Act into effect, Receivers of Admiralty Droits are appointed, whose names and addresses are to be posted at the Custom-Houses and at Lloyd's. All provisions in this Act respecting Receivers to be applicable to the present Agents appointed by the Receiver-general, and all appointments of Agents or Receivers to be exempt from stamp duty.—S. 3.

Lords of manors or other persons claiming a right to wreck or goods found jetsam, flotsam, lagan, or derelict, are to give notice thereof to a Receiver.—S. 4.

All persons finding wreck, &c., are to report in writing the particulars of the finding thereof, to a Receiver or Officer of the Customs, and shall place such articles at the disposal of the said Receiver or Officer, and every Officer of the Customs receiving such report, shall forthwith transmit the same to the nearest Receiver. Any person concealing or retaining possession of such wreck, &c., or not reporting any articles of droits of admiralty, shall forfeit all claim to salvage, and shall on conviction forfeit any sum not exceeding £100.—S. 5.

Receivers and Officers of Customs may, by warrant, seize goods not reported or delivered, and shall be entitled to salvage. If any seizure shall have been made by information, such reward shall be paid to the informer as the Receiver-general shall allow.—S. 6.

Receivers are to send to the principal Officer of Customs at the nearest port, a report in writing of the particulars of the goods seized or reported, when they amount to £20 in value. A copy of the said report to be posted at Lloyd's.—S. 7.

Receivers are to give notice to lords of manors, &c., within twenty-four hours after receiving report or making seizure, of the finding of wreck, &c.—S. 8.

The owners of wreck, &c., may, on making good their claim within the period of twelve calendar months, have the same delivered up to them, on payment of the proper duties and the necessary charges.—S. 9.

When any such wrecked goods shall have been in the custody of any Receiver, and not claimed by the owner within twelve months, the lords of manors or other persons may make good their claim within the month following.—S. 10.

Wrecked goods, &c., not claimed either by the owner or lord of the manor, are to be sold as droits of admiralty without any legal process, and the net proceeds of such sale, after the payments of salvage and other charges, shall be forwarded to the Receiver-general. And if any of the articles be deemed perishable or of small value, they may be sold immediately.—S. 11.

No Vice-Admiral or Deputy Vice-Admiral of any county, or any agent of his, shall henceforth interfere with wreck, &c.—S. 12.

Whenever it shall happen that, after payment of the necessary expenses, there shall not be left a sum sufficient to defray the salvage, the lords of the treasury may, on application by Receiver-general or Lord-warden of Cinque Ports, allow such sum to be paid out of the exchequer by way of salvage as they shall deem sufficient.—S. 13.

Whenever any vessel shall be in distress, Receivers, Justices of Peace, or Officers of Customs, are empowered to summon men, and to demand assistance, as well as the use of any vessels, boats, waggons, carts, and horses at hand; and every person refusing or neglecting to comply immediately with such demand shall forfeit £100.—S. 14.

For the prevention of confusion among persons assembled to save a vessel in distress, all persons are to conform in the first place to the orders of the master or owner, or officer in charge of the said vessel; in the next place, to those of the Receiver; and for want of their presence, to the officers hereinafter mentioned: First, the Officers of Customs or Coast-guard, then those of the Excise, then of the sheriff or his deputy, and then any Justice of the Peace; and any person acting contrary to such orders, shall, on conviction, forfeit £50.—S. 15.

Any Receiver, or in his absence any Justice of the Peace, may examine upon oath (which oath they are hereby empowered to administer) any person belonging to any ship in distress, or who may be able to give any account thereof, or of her cargo or stores, or any other circumstances relating thereto, and the said Receiver shall take the said examination down in writing, and one copy thereof is to be sent to the Receiver-general, and another to the secretary at Lloyd's. For every such examination by a Receiver, he shall be entitled to receive from the owner of the said vessel or cargo, the sum of one pound; and persons belonging to the said vessel refusing to be so examined shall forfeit any sum not exceeding £50.—S. 16.

Right of way may be claimed over lands near the coast, on occasion of wreck, and compensation to land occupiers is to be settled in the same manner as salvage.—S. 17.

Any owner or occupier obstructing the passage, or refusing persons to traverse such lands shall be fined a sum not exceeding £100.—S. 18.

Every person (except Receivers) employed in the saving of ships or

goods, or the life of any person on board, or of any wreck or store shall, within fourteen days after the service so performed, or within fourteen days after the owner or other person shall have established claim to any of the articles aforesaid, be paid a reasonable compensation by way of salvage; and every Receiver employed in the saving any ship in distress (which shall not become a droit of admiralty) shall be entitled to receive from the owner thereof £2 for the first day, and the further sum of £1 for every subsequent day while so employed, provided the ship and cargo shall be of the value of £600, and moiety of the respective sums if under £600—the ship to be detained until the said sums shall have been paid.—S. 19.

The Receiver-general may make and vary rules for regulating the rate of salvage in certain cases.—S. 20.

If the owners and the salvors disagree respecting salvage, two Justices, or a person nominated by them, may determine the same.—S. 21.

The Lords of the Admiralty may, if they think fit, nominate and appoint Salvage Commissioners to determine differences likewise, and may appoint a Secretary or Registrar, who shall record all the proceedings of such Commissioners.—S. 22.

In case of any person being dissatisfied with the award made for salvage, appeal might (if made within ten days after such award) be presented to the High Court of Admiralty. On bail being given to sufficient amount, goods may be restored to the owner.—S. 23.

The Receiver is empowered, where award by commissioners of salvage has been made, to sell the ship, goods, &c., in case of refusal of part of the owner to comply with the terms of the award, or of neglect to appeal.—S. 24.

The Commissioners or Justices are to appoint to whom salvage is to be paid for distribution between two or more persons.—S. 25.

After any sum awarded for salvage shall have been paid, persons feeling aggrieved by insufficiency of share, are precluded from enforcing a claim against the ship or goods, to which the services were rendered.—S. 26.

The account of sums received for salvage is to be sent to the Receiver, and by him to the Receiver-general.—S. 27.

Persons convicted of cutting away, or defacing buoy ropes, shall be deemed to be guilty of felony.—S. 28.

Persons fraudulently purchasing anchors, boats, cables, &c., shall be considered receivers of stolen goods.—S. 29.

Masters of ships, on finding vessels, anchors, cables, boats, &c., are to make entry thereof in the log-book, and to report the same to the Receiver-general, and on their return to or arrival at any port in the United Kingdom, to deliver the articles to the nearest Receiver, who is to report the same to Lloyd's, and the goods, if not claimed within twelve calendar months, are to be sold. Any master of a vessel offending against this provision to forfeit £100.—S. 30.

Pilots and others who shall sell vessels, anchors, &c., in foreign countries, to be guilty of felony.—S. 31.

Dealers in marine stores not having their names on their storehouses, or who shall cut up cables without a permit from a Receiver, are liable to a penalty of £20.—S. 32.

Anchor, cables, sails, or old junk, or iron or marine stores of any description are not to be purchased from persons under fourteen years of age, under a penalty of £5 for the first, and any sum not exceeding £20 for the second offence.—S. 33.

For the effectual prevention of fraud, dealers in marine stores are to keep an account, for inspection, of old stores, when and of whom bought; and before any cable or other article shall be cut up, it must be advertised in some public newspaper a week previously. Neglect or refusal involves a penalty of £20.—S. 34.

Every manufacturer shall place his name or initials, together with a progressive number, and also the weight of every anchor, in legible characters upon the crown and shank, or failing to do so, forfeit for every instance of neglect £5.—S. 35.

Goods saved from wrecked vessels homeward bound may be forwarded to the original port of destination; and from vessels outward bound, to the port at which the same were shipped.—S. 39.

The High Court of Admiralty may decide in all salvage cases, except in cases of goods sold as "Droits of Admiralty," whether on sea or land.—S. 40.

In case of any damage done by a foreign vessel to a British ship, a Judge may order its arrest, unless the owner undertake to appear in an action.—S. 41.

Sergeants and Deputy Sergeants of the Cinque Ports are to have the same powers and be liable to the same duties as Receivers.—S. 42.

The rights of the Lord-warden and of the Cinque Ports are to be reserved, and this Act is not to interfere with the 1st and 2nd Geo. IV., c. 76.—S. 43.

In the case of vessels wrecked being plundered by a tumultuous assemblage, the hundred is to be held liable for damages.—S. 44.

Persons wrongfully carrying off wreck or boarding ships without leave, or hindering the saving of ships or goods, to be amerced in the sum of 50.—S. 45.

This Act to extend to all parts of the United Kingdom except Scotland.—S. 50.

**ABSTRACT**  
**OF AN**  
**ACT FOR THE REGULATION OF STEAM NAVIGATION,**  
*And for requiring Sea-going Vessels to carry Boats.*  
**[9 and 10 Vict. cap. 100.]**

**WHEREAS** it is expedient to make further provision for regulating the construction of sea-going steam-vessels, and for preventing the occurrence of accidents (so far as may be possible) in steam navigation, and for requiring sea-going vessels to carry boats: Be it therefore enacted, that this Act shall come into operation for the purposes mentioned herein on the 1st of January, 1847, except where any other period of commencement is particularly directed.

All steam-vessels built of Iron of 100 tons or upwards, the building of which shall have been commenced after the passing of this Act, shall be divided by transverse water-tight partitions, so that the fore part of the vessel shall be separated from the engine-room by one of such partitions, and so that the after part of such vessel shall be separated from the engine-room by another of such partitions.

From and after the said 1st January, 1847, no vessel, the tonnage of which shall be 100 tons or upwards, shall proceed to sea from any port unless it be provided with boats duly supplied with all requisites for their use, and not being fewer in number nor less in dimensions than the number and dimensions set opposite to the limits of dimension in the following Table: provided that the said limits of dimension be not considered applicable to vessels engaged in the Whale Fishery:—

| Tonnage of Vessel.          | No of Boats. | Long-Boat, Launch, or Pinnace. |             | Other Boats. |             |                           |             |         |             |          |          |
|-----------------------------|--------------|--------------------------------|-------------|--------------|-------------|---------------------------|-------------|---------|-------------|----------|----------|
|                             |              |                                |             | Length.      |             | Breadth.                  |             | Length. |             | Breadth. |          |
|                             |              | Length.                        | Breadth.    | Length.      | Breadth.    | Length.                   | Breadth.    | Length. | Breadth.    | Length.  | Breadth. |
| 850 & upwds.                | 4            | Ft. 26                         | Ft. In. 8 0 | Ft. 24       | Ft. In. 7 0 | Ft. 22                    | Ft. In. 6 6 | Ft. 16  | Ft. In. 5 6 |          |          |
| 650 to 850..                | 4            | 24                             | 7 0         | 22           | 6 6         | 18                        | 5 6         | 16      | 5 6         |          |          |
| 350 to 650..                | 3            | 20                             | 6 6         | 18           | 5 6         | ..                        | ..          | 14      | 5 0         |          |          |
| 200 to 350 }<br>inclusive } | 2            | 18                             | 6 0         | ..           | ..          | ..                        | ..          | 14      | 5 0         |          |          |
| 100 to 200..                | 2            | ..                             | ..          | 16           | 5 6         | and a Punt or Small Boat. |             |         |             |          |          |

that no vessel ( ) carrying more than ten passengers shall proceed to sea on any voyage unless, in addition to the boats hereinbefore required, it shall also be provided with a boat fitted up as a life-boat, with all requisites for its use, together with two life-buoys.

Every steamer, the building of which shall be commenced after the passing of this Act, and which shall proceed to sea with passengers, shall, in addition to the boats specified in the foregoing table, and in lieu of a boat fitted up as a life-boat, be provided either with such boats as are usually called paddle-box boats, or with such other boats as may be directed in lieu thereof by the Lord High Admiral or the Commissioners for executing the Office of Lord High Admiral for the time being.

No steam-vessel of one hundred tons burden or upwards shall proceed to sea unless it shall be provided with a hose for the purpose of extinguishing fire, capable of being connected with the engines of the vessel.

For the purposes of this Act the tonnage of vessels shall be ascertained according to the rules of admeasurement prescribed by any Act of Parliament for the time being in force, regulating the admeasurement of the tonnage and burden of the merchant ships of the United Kingdom.

If any such steam-vessel proceed to sea without being provided with such hose, or being an iron steam-vessel without being so divided, or if any steam or other vessel of one hundred tons burden or upwards proceed to sea without being so provided with boats, or if any of such boats be lost or rendered useless in the course of the voyage, through the wilful fault or negligence of the owner or master, or if in case of any such boats being accidentally lost or injured in the course of the voyage, the master or other person having charge of the vessel wilfully neglect to replace or repair the same on the first convenient opportunity, then and in every case where the owner shall appear to be in fault, he shall forfeit a sum not exceeding 100*l.*, and in every case where the master or other person having charge of the vessel shall appear to be in fault, he shall forfeit a sum not exceeding 50*l.*

It shall not be lawful for any Officer of Customs to clear out any such steam-vessel for any voyage to parts beyond the seas, without being provided with such hose, or, being an iron steam-vessel, without being so divided, nor to clear out any steam or other vessel of 100 tons burden or upwards for any voyage to parts beyond the seas, unless the same be provided with such boats as hereinbefore are required.

Every steam-vessel when meeting or passing any other steam-vessel shall pass as far as may be safe on the port side of such other vessel; and any steam-vessel navigating any river or narrow channel shall keep

(1) The opinion of the Law Officers of the Crown has been taken whether vessels of less than 100 tons burden can legally put to sea, without being furnished with a life-boat and two life-buoys; they have replied in the affirmative, and are of opinion that the words "no vessel" must be read "no such vessel," since a life-boat, &c., is thereby required, *in addition* to the boat required by the previous part of the same section, which applies only to vessels of 100 tons and upwards.—  
G. O. 8th February, 1847.

as far as is practicable to that side of the fairway or mid-channel of such river or channel which lies on the starboard side of such vessel, due regard being had to the tide and to the position of each vessel in such tide; and the master or other person having the charge of any such steam-vessel, and neglecting to observe these regulations, or either of them, shall for each instance of neglect, forfeit a sum not exceeding 50*l*.

The master of any steam-vessel which shall be in any river or narrow channel in Great Britain or Ireland, or the adjacent islands, or upon the sea within twenty miles of any part of the coast of Great Britain or Ireland, shall, whether under weigh or at anchor, between sunset and sunrise, exhibit such lights within such places, in such manner, and under such circumstances as by the said regulations hereinbefore authorised to be made by the said Lord High Admiral or by the said Commissioners shall be required, and in default thereof shall forfeit a sum not exceeding twenty pounds for every night in which such default shall be made; and the owner of any steam-vessel in which such light shall as be exhibited as aforesaid, shall not be entitled to recover any recompense or damage whatsoever which may be sustained by such vessel in consequence of any other vessel running foul thereof during the night.

If any damage to any person or property shall be sustained in consequence of the non-observance as respects any steam-vessel of the rules contained in the two enactments relative to the passing of steam-vessels and to the exhibiting of lights hereinbefore contained, the same shall in all Courts of Justice be deemed in the absence of proof to the contrary, to have been occasioned by the wilful default of the master or other person having charge of such steam-vessel, and such master or other person shall be subject to the legal consequences of such wilful default.

On or before the 30th day of April and the 31st day of October in every year the owners of every steam-vessel shall transmit to the Lords of the Committee of Privy Council for Trade the two following Declarations in writing; (that is to say,)

First, A Declaration of the sufficiency and good condition of the hull of such steamer, under the hand of a Shipwright Surveyor, to be approved by the Lords of the said Committee;

Second, A Declaration of the sufficiency and good condition of the machinery of such steam-vessel, under the hand of an Engineer, to be approved in like manner by the Lords of the said Committee; such Declarations bearing date of some day in the months of April or October respectively.

And the Lords of the said Committee shall register such Declarations, and transmit to the owners of such steam-vessels respectively Certificates of the registry of such Declaration. (1)

(1) The officers whose duty it is to measure steam-vessels, the building of which shall have commenced after the passing of the act, are to certify on the Certificate, previously to their registry, that they are divided in the manner provided by the 2nd section of the above Act.

No vessel of 100 tons or upwards, bound to parts beyond the seas, is to be allowed to clear out, unless the master shall certify on the ship's

From and after the first day of June, 1847, it shall not be lawful for any steam-vessel to proceed to sea, unless the owner thereof shall have duly transmitted to the Lords of the Committee of Privy Council for Trade such Declarations, and shall have received from the Lords of the said Committee such Certificates of the Registry thereof as hereinbefore is mentioned; and it shall not be lawful for any Officer of Her Majesty's Customs to clear out any steam-vessel carrying passengers for any voyage to parts beyond the seas, unless upon the production of the Certificate of the Registry of the declarations which shall most recently have been made in respect of such steam-vessel, and unless such declarations shall have been so made within six calendar months of the application for clearance.

If any steam-vessel proceed to sea with passengers, the owner whereof has not duly transmitted to the Lords of the said Committee such Declarations, and received from the Lords of the said Committee such Certificates of the Registry of such declarations as hereinbefore is mentioned, the owner of such steam-vessel shall forfeit a sum not exceeding £100.

Whenever any steam-vessel shall have sustained or caused any serious accident occasioning loss of life or property, or received any material damage affecting her sea-worthiness, either in her hull or her engine, by grounding or by collision with any other vessel, or by any other means, the master or other person having charge of such vessel shall, as soon as conveniently may be, transmit through the Post-Office, by letter addressed to the Lords of the Committee of Privy Council for Trade, and signed by such master or other person, a Report of such accident or damage, and the probable occasion thereof, stating therein the name of the vessel, the port to which she belongs, and the place where she is, in order that the Lords of the said Committee may, if they think fit, investigate the matter; and should the owner or owners of any steam-vessel, from her non-appearance or otherwise, have reason to apprehend that such steam-vessel is wholly lost, he or they shall, as soon as conveniently may be, in like manner send notice thereof to the Lords of the said Committee; and every owner, master, or such other person as aforesaid who shall neglect to send such notice as hereby is required within a reasonable time after any such accident shall have happened, shall for every such offence forfeit and pay a sum not exceeding £50

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content that such vessel is fitted up and furnished with all the requirements of the said Act. With regard to ships clearing outwards in ballast, the master shall make a similar certification on the ballast declaration, or shall produce a certificate <sup>(1)</sup> to the same effect, which shall be attached to the said declaration.

If the master refuse to make the statement required, the Officers of this Revenue, may interrogate him under the 86 and 88 sect. of the Regulation Act, when the officers would be justified in refusing the clearance, should the master not answer any legal question respecting the vessel and her voyage.—G. O. 2nd January, 1847.

(1) See Declaration No. 20, p. 32.

## S A M P L E S .

A List of Articles of general importation permitted to be warehoused and the quantity of each to be allowed as samples, under Boards' Min of September 4th, 1823; February 19th, 1825; July 10th, 1834; October 2nd, 1843.

|                               |                            |                    |
|-------------------------------|----------------------------|--------------------|
| Arrow Root                    | - - - - -                  | 1 lb. per packag   |
| Cantharides                   | - - - - -                  | 2 oz. do.          |
| Capers                        | - - - - -                  | 1 lb. do.          |
| Coffee                        | - - - - -                  | 2 oz. per Bag.     |
| Coculus Indicus               | - - - - -                  | 1 oz. per Packag   |
| Currants                      | - - - - -                  | 1 lb. do.          |
| Essence of Bergamot, or Lemon | - - - - -                  | 1 oz. per packag   |
| Ginger                        | - - - - -                  | 8 oz. per Lot of 6 |
| Honey                         | - - - - -                  | 1 oz. per Packag   |
| Isinglass                     | - - - - -                  | 1 lb. do.          |
| Liquorice Juice               | - - - - -                  | 1 lb. do.          |
| — Root                        | - - - - -                  | 1 lb. do.          |
| Oil of Almonds                | - - - - -                  | 1 oz. do.          |
| — Aniseed                     | - - - - -                  | 1 oz. do.          |
| — Bay                         | - - - - -                  | 1 oz. do.          |
| — Cassia                      | - - - - -                  | 2 oz. do.          |
| — Juniper                     | - - - - -                  | 1 oz. do.          |
| — Rosemary                    | - - - - -                  | 1 oz. do.          |
| — Spike                       | - - - - -                  | 1 oz. do.          |
| — Thyme                       | - - - - -                  | 1 oz. do.          |
| Pepper                        | - - - - -                  | 1 oz. per Bag.     |
| Pimento                       | - - - - -                  | 2 oz. do.          |
| Raisins                       | - - - - -                  | 1 lb. each mark    |
| Rice                          | - - - - -                  | 1 lb. per Packag   |
| Sago                          | - - - - -                  | 2 lb. per Pile.    |
| Seed Clover                   | - - - - -                  | 2 oz. per Packag   |
| — Caraway                     | - - - - -                  | 2 oz. do.          |
| — Mustard                     | - - - - -                  | 1 oz. do.          |
| Silk, Thrown                  | - - - - -                  | 1 oz. do.          |
| Smalts                        | - - - - -                  | 1 oz. do.          |
| Spirits                       | - - - - -                  | 1 Pint             |
|                               | - - - - -                  | 2 oz. per Bag.     |
| Sugar, Foreign                | - - { Chests under 5 cwt.  | 12 oz. per Chest.  |
|                               | - - { „ 5 and under 8 cwt. | 1 lb. do.          |
|                               | - - { „ above 8 cwt.       | 1 1/2 lb. do.      |
| — British Plantation          | - - - - -                  | 1 1/2 lb. per Hhd. |
|                               | - - - - -                  | 1 lb. per Tierce.  |
|                               | - - - - -                  | 1 lb. per Chest.   |
| — Molasses                    | - - - - -                  | 12 oz. per barrel. |
|                               | - - - - -                  | 1 lb. per Hhd. or  |
| Tallow                        | - - - - -                  | 1 lb. per Lot of   |
|                               | - - - - -                  | Packages.          |
| Tapioca                       | - - - - -                  | 1 oz. per Packag   |
| Tea                           | - - - - -                  | 3 oz. do.          |
| Tobacco                       | - - - - -                  | 4 lb. do.          |
| Wine                          | - - - - -                  | 1 Pint.            |
| Vermicelli                    | - - - - -                  | 1 oz. per Packag   |

NOTE.—A sample of goods other than those included in the preceding list, may be taken from each package without special leave of the Board in each case, provided the duty on such sample shall not exceed 6 B. O. 19th Feb., 1825.

**THE  
OUTPORTS OF THE UNITED KINGDOM  
CLASSIFIED;**

**WITH THEIR RESPECTIVE**

**SUBPORTS<sup>(1)</sup> AND CREEKS.**

[Revised and Corrected to the 5th August, 1847.]

| <b>FIRST CLASS.</b>  |  | <b>Killeleagh</b>     |  |
|----------------------|--|-----------------------|--|
| <b>BRISTOL</b> :—    |  | <b>Quoile</b>         |  |
| Uphill               |  | <b>CORK</b> :—        |  |
| <b>DUBLIN</b> :—     |  | <i>Kinsale</i>        |  |
| Balbriggan           |  | Clonakilty            |  |
| Howth                |  | <i>Youghal</i>        |  |
| <i>Wicklow</i>       |  | <b>NEWCASTLE</b> :—   |  |
| Arklow               |  | <i>North Shields</i>  |  |
| Kingstown            |  | <i>Blythnook</i>      |  |
| <b>BREXCK</b> :—     |  | Amble and Warkworth   |  |
| Lochgilthead         |  | Alnmouth              |  |
| Oban                 |  | <b>PLYMOUTH</b> :—    |  |
| Tobermory            |  | Devonport             |  |
| Rothsay              |  | Calstock              |  |
| <b>GLASGOW</b> :—    |  | <b>SOUTHAMPTON</b> :— |  |
| Renfrew              |  | Lymington             |  |
| Bowlingbay           |  | Christchurch          |  |
| <b>LULL</b> :—       |  | <b>WATERFORD</b> :—   |  |
| Bridlington          |  | Passage               |  |
| <b>GUTH</b> :—       |  | <i>Dungarvan</i>      |  |
| Newhaven             |  | <b>THIRD CLASS.</b>   |  |
| Cockenzie            |  | <b>ABERDEEN</b> :—    |  |
| Fisherrow            |  | <i>Peterhead</i>      |  |
| <i>Dunbar</i>        |  | Stonehaven            |  |
| North Berwick        |  | Newburgh              |  |
| <b>LIVERPOOL.</b>    |  | <b>DOVER</b> :—       |  |
| <b>SECOND CLASS.</b> |  | <i>Folkstone</i>      |  |
| <b>ELFAST</b> :—     |  | <b>DUNDEE</b> :—      |  |
| Donaghadee           |  | Ferry-Port-on-Craigs  |  |
| Larne                |  | <b>EXETER</b> :—      |  |
| <i>Strangford</i>    |  | Topsham               |  |
| Killough             |  | Sidmouth              |  |
| Ardglass             |  | Teignmouth            |  |

(1) The Subports are distinguished by being printed in *italics*.

**GLOUCESTER :—***Beachley***LIMERICK :—***Kilrush**Clare***LONDONDERRY :—***Greencastle**Ballyraine***PORTSMOUTH :—***Fareham***SUNDERLAND :—***Seaham***STOCKTON :—***Cleveland Point**Middlesboro'***WHITEHAVEN :—***Ravenglass**Millom**Workington***YARMOUTH :—***Lowestoft**Beccles**Southwold***FOURTH CLASS.****DOUGLAS :—***Darbyhaven**Peel**Ramsay***FALMOUTH :—***St. Mawes**Penryn**Gweek<sup>(1)</sup>***GOOLE :—***Selby***IPSWICH.****LANCASTER :—***Glasson Dock**Arnside and Grange**Ulverston**Ireleth and Angerton**Rampside***LYNN :—***Heacham***NEWRY :—***Warrenpoint**Newcastle***ROCHESTER :—***Sheerness**Maidstone***SHOREHAM :—***Brighton***SLIGO :—***Killala**Donegal**Ballyshannon***FIFTH CLASS****BERWICK :—***Budle**Holy Island**Eyemouth***BOSTON :—***Wainfleet**Saltfleet**Spalding***BRIDGEWATER :—***Minehead**Watchet***CARLISLE :—***Fishers' Cross, or**Carlisle***CARDIFF :—***Aberthaw**Barry**Sully***CHESTER :—***Flint and Bagilt**Wepra**Moyston**Rhudlan***COWES :—***Newport**Yarmouth**Ryde***COLCHESTER :—***Brightlingsea***DARTMOUTH :—***Brixham**Torquay**Salcombe***DROGHEDA.****DUMFRIES :—***Carsethorn**Annan**Kirkcudbright**Barluchan***DUNDALK.**<sup>(1)</sup> Reduced to a Creek. G. O. 5th July, 1877.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Y :—</b><br><b>Pen</b> town<br><b>Me</b> vagissey<br><b>Ch</b> arleston<br><b>Par</b><br><b>Pol</b> mar<br><b>Pol</b> kerris<br><b>Loo</b> e<br><b>AY.</b><br><b>GE</b> MOUTH.<br><b>NE</b> SS :—<br><b>Crom</b> arty<br><b>Burgh</b> ead<br><b>Find</b> horn<br><b>Lossi</b> emouth<br><b>Portmahomack</b><br><b>Fort</b> Rose<br><b>Fort</b> George<br><b>Nairn</b><br><b>Fort</b> William<br><b>INKALDY</b> :—<br><b>Leven</b><br><b>Methil</b><br><b>Largo</b><br><b>Wemyss</b><br><b>Burntisland</b><br><b>Anstruther</b><br><b>Pittenween</b><br><b>St. Andrews</b><br><b>Crail</b><br><b>Elie</b><br><b>ILFORD</b> :—<br><b>Solva</b><br><b>Pembroke</b><br><b>Tenby</b><br><b>Saundersfoot</b><br><b>Haverfordwest</b><br><b>ONTROSE</b> :—<br><b>Johnshaven</b><br><b>WHAVERN.</b><br><b>WPORT.</b><br><b>WZANCE.</b><br><b>OLE.</b><br><b>Swanage</b><br><b>RT GLASGOW.</b><br><b>ESTON</b> :—<br><b>Fleetwood</b><br><b>Heaketh Bank</b><br><b>Lytham</b><br><b>WMSGATE.</b><br><b>Margate</b><br><b>Sandwich</b> | <b>RYE</b> :—<br><b>Hastings</b><br><b>Eastbourne</b><br><b>SWANSEA</b> :—<br><b>Port</b> Cawl<br><b>Port</b> Talbot<br><b>Oxwich</b><br><b>Neath</b><br><b>TRURO</b> :—<br><b>Point</b><br><b>WEYMOUTH.</b><br><b>SIXTH CLASS.</b><br><b>ARBROATH.</b><br><b>ARUNDEL</b> :—<br><b>Littlehampton</b><br><b>AYR</b> :—<br><b>Girvan</b><br><b>BALTIMORE</b> :—<br><b>Berehaven</b><br><b>Bantry</b><br><b>Skibbereen</b> (Custom House<br>of the Port)<br><b>BANFF</b> :—<br><b>Fraserburgh</b><br><b>Garmouth</b><br><b>Buckie</b><br><b>Cullen</b><br><b>BARNSTAPLE</b> :—<br><b>Ilfracombe</b><br><b>BEAUMARIS</b> :—<br><b>Holyhead</b><br><b>Amlwch</b><br><b>Conway</b><br><b>BIDEFORD</b> :—<br><b>Appledore</b><br><b>BORROWSTONESS</b> :—<br><b>Brucehaven</b><br><b>Inverkeithing</b><br><b>BRIDPORT.</b><br><b>CARDIGAN</b> :—<br><b>Fishguard</b><br><b>Aberayron</b><br><b>Newquay</b><br><b>CAERNARVON</b> :—<br><b>Pwllheli</b><br><b>Portenllain</b><br><b>Trathbycan</b><br><b>Barmouth</b><br><b>CHEPSTOW.</b><br><b>CLAY</b> :—<br><b>Cromer</b> |
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|                              |                            |
|------------------------------|----------------------------|
| Mundealey<br>Wells           | Leigh<br>Rochford          |
| COLERAINE :—<br>Port Rush    | PADSTOW :—<br>Port Isaac   |
| FAVERHAM :—<br>Whitstable    | Bude                       |
| Herne Bay                    | Gannel                     |
| Milton                       | Boscastle                  |
| GAINSBOROUGH :—<br>Stockwith | PERTH :—<br>Newburgh       |
| GRIMSBY.                     | ROSS.                      |
| GUERNSEY.                    | RUNCORN. <sup>(1)</sup>    |
| HARTLEPOOL.                  | ST. IVES :—<br>Hayle       |
| HARWICH :—<br>Mistley        | Portreath                  |
| Walton Thorpe                | SCARBOROUGH.               |
| Holland                      | SCILLY.                    |
| IRVINE :—<br>Troon           | STONOWAY.                  |
| Saltcoats                    | STRANRAER :—<br>Dromore    |
| Largs                        | Portnessock                |
| Ardrossan                    | Port Patrick               |
| JERNEY.                      | WESTPORT.                  |
| LLANELLY :—<br>Pembrey       | WEXFORD :—                 |
| Laugharne                    | WHITBY :—                  |
| St. Clair                    | WICK :—<br>Helmsdale       |
| Cardmarthen                  | Thurso                     |
| Lougher                      | WISBEACH :—<br>Sutton Wash |
| MALDON :—<br>Burnham         | WOODBIDGE :—<br>Aldborough |
| Bradwell                     | Orford                     |

## SUPERNUMERARY PORTS.

|                                 |                          |
|---------------------------------|--------------------------|
| ABERYSTWITH :—<br>Llanasaifroed | CHICHESTER.              |
| Aberdovey                       | DEAL.                    |
| ALLOA :—<br>Stirling            | KIRKWALL :—<br>Stromness |
| Falin                           | Sanday                   |
| BALLINA. <sup>(2)</sup>         | LERWICK.                 |
| CAMPBELTOWN :—<br>Islay         | LYME.                    |
| Tarbert                         | Seaton                   |
|                                 | MARYPORT.                |

<sup>(1)</sup> Constituted an independent Port, with bonding privileges, experimentally, for 3 years, from 5th April, 1847.—T. O. 19th December G. O. 19th March, 1847.

<sup>(2)</sup> Constituted a separate and independent Port.—T. O. 4th March G. O. 16th March, 1847.

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**RALEE.****WIGTOWN<sup>(1)</sup>.****Gatehouse  
Creetown  
Garliestown****Isle of Whithorn  
Port William****INLAND BONDING  
TOWN.****MANCHESTER.**

<sup>(1)</sup> Constituted a Supernumerary Port from 6th July, 1847. G. O.  
1st July, 1874.

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AN  
ALPHABETICAL LIST  
OF  
WAREHOUSING PORTS  
IN  
ENGLAND, SCOTLAND, AND IRELAND,  
Distinguishing the several species of Goods allowed to  
bonded at each Port.

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*The Tables A, B, C, D, E, and F of 4 Geo. IV. cap. 24, have long since become obsolete, are omitted.*

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*It may be here observed, that it is usual for the Lords of the Treasury to concede additional bonding privileges, to any port on a proper application being submitted, on suitable premises being fitted up and approved.*

*The Ports approved for the direct importation and warehousing of the following Goods will be found in the Pages noted against the said Goods respectively :*

|                        |           |
|------------------------|-----------|
| East India Goods ..... | in page 6 |
| Silks ..               | 7         |
| Tea .....              | 8         |
| Tobacco and Snuff..... | 8         |

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|                             |                                                                                      |
|-----------------------------|--------------------------------------------------------------------------------------|
| ABERYSTWTH .....            | Such Goods as may be shipped as Stores duty free.—B. O. 3rd Jan., 1840.              |
| ALNMOUTH .....              | Timber and Wood Goods.—G. O. 16 August, 1842.                                        |
| (Creek under<br>NEWCASTLE.) |                                                                                      |
| ARUNDEL .....               | All Goods, except East India Goods, Silk, Tea, and Tobacco.—G. O. 10th August, 1840. |
| BARNSTAPLE .....            | All Goods except Tobacco, Silk, and East India Goods.—G. O. 15th February 1828.      |

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 WAREHOUSING PORTS in England, continued.

|            |                                                                                                                                                                            |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| BRISTOL    | Wines and Spirits, Wood Goods, and Goods in general, Tobacco removed Coastwise.—G. O. 22nd April, 1843.                                                                    |
| GLoucester | General Goods and Tobacco Coastwise for Home Use, or as Ships' Stores.—G. O. 3rd June, 1847.                                                                               |
| London     | Tobacco Coastwise, and all Goods legally importable into the port.—G. O. 15th June, 1841.                                                                                  |
| NEWCASTLE  | Wines and Spirits; Wood, Tar, and Tallow.—T. O. 15th October, 1830.                                                                                                        |
| PORTLAND   | General Goods.—T. O. 17th January, B. M. 27th April, and 14th July, 1832.                                                                                                  |
| PLYMOUTH   | All Goods.                                                                                                                                                                 |
| SWANSEA    | All Goods, except Tobacco (unless Segars and Negrohead for Ships' Stores only) and Silk.—G. O. 4th April, 1839.                                                            |
| WARRINGTON | Such Goods as may be shipped as Stores, duty free.—G. O. 3rd January, 1840.                                                                                                |
| WALSLEY    | Tobacco removed Coastwise, and General Goods.—G. O. 6th August, 1844.                                                                                                      |
| WYRE       | All Foreign Goods (except Tobacco, unless removed Coastwise from the Ports of importation for Home Use, or for Stores of outward-bound vessels.)—G. O. 21st January, 1843. |
| STOW       | Timber and Wood Goods, and Tallow.—T. O. 14th June, 1828. Wines and Spirits.—G. O. 20th April, 1838.                                                                       |
| WYRE       | Wines and Spirits. Timber and Wood.—G. O. 27th May, 1836; and Tobacco coastwise.—G. O. 5th March, 1836.                                                                    |
| WYRE       | Timber and Wood Goods.—G. O. 27th May, 1836.                                                                                                                               |
| WYRE       | Wines and Spirits.—B. O. 21st April, 1808, and 30th March, 1809. Wood Goods.—T. O. 13th May, 1834, and G. O. 26th August, 1834.                                            |
| WYRE       | Tobacco and Goods generally.—G. O. 27th May, 1836.                                                                                                                         |
| WYRE       | Wines and Spirits, Timber and Wood Goods, and Goods generally, except Tobacco and East India Goods.—B. O. 9th Aug. 1811, and 25th Jan. 1821.                               |
| WYRE       | Tea, Coffee, Sugar, Tobacco, Wines, and Spirits removed from other warehous-                                                                                               |

## WAREHOUSING PORTS in England, continued.

## DEAL, continued.

- ing ports, to be used as Stores or for Home Consumption.—G. O. 21st September, 1841.
- DOVER** ..... East India and Goods, Goods in general, except Tea and Tobacco.—G. O. 5th Nov., 1849.
- EXETER** ..... East India Goods, and all Goods except Tobacco, and Tobacco removed Coastwise for Home Use.—22nd March, 1834. O. C. 21st October, 1839.
- **TOPSHAM** .... Hides, Fruit, and other Dry Goods.—(within the Port of **EXETER**.) B. M. 15th March, 1839.
- FALMOUTH** ..... All Goods with the exception of Silks.—T. O. 27th May, 1839.
- FAVERSHAM** ..... Wines and Spirits.—G. O. 31st October, 1839.
- FLEETWOOD** ..... Tobacco, removed coastwise from port (Creek of **PRESTON**) of importation, either for Home Use, or to be consumed as Stores for Ships. All East India Goods, after having been warehoused at an approved port, and removed under the existing regulations; and all other Goods, whether imported direct or otherwise.—G. O. 18th December, 1839, 9th February, 1842, and 20th April, 1846.
- FOLKSTONE** ..... Timber and Wood Goods.—B. O. July, (Port of **DOVER**.) 1846.
- GAINSBOROUGH** .. Tobacco Coastwise for Home Use, or for Ships' Stores.—T. O. 9th February, 1841. Goods generally.—G. O. 18th June, 1845, and 4th January, 1847.
- GLOUCESTER** ..... East India Goods.—O. C. 19th Aug. 1834. Wines and Spirits, and all Goods except Tobacco and Silk.—B. O. 23rd June, 1829.
- GOOLE** ..... East India Goods, and all articles except Tobacco.—T. O. 13th June, 1828, and O. C. 21st October, 1839; and Tobacco removed coastwise for Home Use.—T. O. 4th December, 1833.
- GRIMSBY** ..... Wines and Spirits, Dry Goods, generally for Home Consumption and Ships' Stores, including Tobacco, removed

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**WAREHOUSING PORTS in England, continued.**
**LY, continued.**

coastwise from the ports of importation, for Home Use or for Ships' Stores.—G. O. 5th July, 1844.

**POOL.....** All Foreign Goods allowed to be shipped as Stores free of duty, and removed under bond from the port of importation for that purpose.—G. O. February 5th, 1844. Timber and Wood Goods.—T. O. 18th November, 1839. Wines and Spirits.—G. O. 6th June, 1845.

..... All Goods.

**H.....** Wine and Spirits.—T. O. 19th October, 1830, and such articles as are allowed to be used as Stores, duty free, on board vessels on their outward voyages, under the usual conditions and regulations.—G. O. 21st July, 1840.

**RON.....** Palm Oil, Dutch Cheese, Toys, Fruit, in the Port Sugar, Coffee, Timber, and Wood **HOREHAM.)** Goods.—G. O. 1st March, 1834, and 16th February, 1836.

**STER.....** Tobacco, East India Goods, and Goods in general.—G. O. 5th November, 1839,

**POOL.....** All Goods.

**N.....** All Goods.

..... Wines and Spirits, Wood Goods, and Tallow.—T. O. 8th December, 1830, B. M. 16th July, 1831.

..... All Goods except Tobacco, Tea, and East India Goods imported direct, and Silks. Tobacco may be removed Coastwise for Home Use or as Stores.—G. O. 6th November, 1837.

**IN.....** Wood Goods.—T. O. 7th June, 1830.

**HESTER (1) ..** Goods removed from the ports of importation for Home Consumption only.

Goods warehoused at Manchester may be removed under bond to warehouses at other bonding ports, upon condition that they do not cease to be exported from such warehouses, but only to be thence for Home Consumption, or to be removed under similar bonds; observing that in all cases of removal from Manchester, pressed in the bonds for their removal and in the letters of that the goods are so removed for Home Consumption only is authority of this order.—T. O. 23rd June, and G. O. 29th July.

## WAREHOUSING PORTS in England, continued.

## MANCHESTER, continued.

—7 and 8 Vict. cap. 31, s. 1. P  
approved for Wines and Spirits,  
and Flour, and Goods in gene  
cluding Tobacco.—G. O. 6th N  
ber, and 10th December, 1844.

MARGATE ..... Wines and Spirits.—T. O. 24th  
(Subport and G. O. 21st July, 1836; an  
of RAMSGATE.) August, 1839.

MARYPORT ..... All Goods, except Tobacco and  
G. O. 16th August, 1842; but T  
and Segars may be removed fr  
ports of importation, to be bon  
Home Use or shipment as St  
G. O. 4th June, 1844.

MILFORD ..... Timber and Wood Goods, Talk  
Turpentine.—T. O. 5th Dec  
1821.

NEWCASTLE ..... East India Goods, Tea and other  
the produce of China.—T. O  
September, 1834. Tobacco and  
ral Goods.

NEWHAVEN ..... Wines and Spirits, and Timb  
Wood Goods.

NEWPORT ..... Wines and Spirits.—G. O. 30th  
(Monmouthshire) 1836. And all Goods whic  
legally be imported into that p  
Tea, and Tobacco, removed co  
for Ships' Stores or Home Co  
tion.—G. O. 23rd February, 18

NORTH SHIELDS .. Tobacco coastwise, for Home Co  
tion.—G. O. 19th August, 1840

PENZANCE ..... All Goods, except Tobacco and  
and Tea and East India Goods,  
on removal coastwise.—G. (   
October, 1836.

PLYMOUTH ..... East India Goods, Tobacco, and  
generally.—O. C. 13th July, 18

DEVONPORT ..... Wine, Spirits, Coffee, Tea, T  
(Creek) Spices, and Sugar removed coast  
Home Use, or for Ships' Stores.  
14th January, 1837; and 7th Jun

POOLE ..... Goods generally, and Tobacco r  
coastwise.—G. O. 4th May, 1837

PORTSMOUTH .... East India Goods, and General  
except Tobacco, which may

## HOUSING PORTS in England, continued.

## MOUTH, continued.

- ..... moved coastwise for Home Use or as Stores.—B. M. 18th April, 1833.
- RON ..... Tea, East India Goods, and Tobacco.—G. O. 20th April, 1846.
- GATE ..... All Goods except East India Goods and Tobacco.—T. O. 2nd July, 1834.
- dwich ..... Timber and Wood Goods.—G. O. 3rd (week) December, 1840.
- ESTER ... .. Wines and Spirits, and Timber and Wood Goods.
- ORN ..... Timber and Wood Goods.—G. O. 9th April, 1847.
- ..... Wine, Wood, and Seed.—G. O. 26th October, 1832.
- BOROUGH .... General Goods, Tobacco, and East India Goods, removed coastwise for Home Use.—T. O. 3rd August, 1839. Wood Goods and Corn.—G. O. 7th Sept., 1840.
- EHAM ..... Wine and Spirits.—B. M. 11th June, 1833. Dutch Cheese and Toys.—B. M. 22nd January, 1834. See also *Kingston*.
- HAMPTON .... East India Goods, Tobacco, European Silk Manufactures, and all other Goods.—G. O. 20th October, 1836; and G. O. 30th July, 1845.
- SHIELDS .. See *Newcastle*.
- DING ..... Timber and Wood Goods.—T. O. 21st (under Boston) June, 1839.
- KTON ..... Wines and Spirits, Timber and Wood Goods; Seeds, Sugar, Coffee, Dried Fruit, Rice, and Cheese.—G. O. 8th May, 1832.
- ERLAND .... East India Goods, and Goods generally except Tobacco, which may be removed coastwise, either for Home Use or as Stores, 2nd October, 1834.
- SEA ..... All Goods which may be legally imported into the port, and also Negro-head Tobacco and Cigars, removed coastwise for Ships' Stores.—G. O. 27th May, 1841.
- HAM ..... See *Exeter*.
- UAY ..... Timber and Wood Goods.—T. O. 6th (week under rtmouth.) and B. O. 8th May, 1841.

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**WAREHOUSING PORTS in England, continued.**

- TRURO**.....All Goods, except Tea and East India Goods, unless on removal coastwise, except Tobacco and Silks.—G. O. 10th January, 1837; 8th November 1834, and 15th July, 1834.
- WEYMOUTH** .....Wines and Spirits.—T. O. 27th March 1805. Timber and Wood, and generally, on removal coastwise, on the usual regulations.—T. O. 6th March 1822.
- WHITBY**.....All Goods except Silk and East India Goods, imported direct, and Tobacco.—G. O. 10th January, 1840.
- WHITEHAVEN** ....East India Goods.—B. M. 22nd September, 1835. Wines and Spirits, and Wood Goods, Tobacco, and general Goods.—T. O. June 3rd, 1837.
- **Workington**....Tobacco, removed coastwise, either for Home Consumption or as East India Goods, on removal, other Goods, whether imported or otherwise.—G. O. 13th September 1843.
- WISEBEACH** .....Wood Goods.
- WOODBIDGE** ....Timber and Wood Goods.—B. M. 6th June, 1839. Wines and Spirits.—G. O. 6th January, 1840. Silks.—G. O. 27th March, 1847.
- YARMOUTH** .....East India Goods.—G. O. 5th November 1849. Wines, and Spirits, and Tobacco removed coastwise for Home Consumption or as Stores.—G. O. 11th November 1837.
- 

**SCOTLAND.**

- ABERDEEN**.....East India and all other Goods.—in Council, 21st Oct. 1839, and 23rd Feb. 1833.

WAREHOUSING PORTS in Scotland, continued.

- ABERDEEN** .... Timber and other Wood Goods, and Spruce Beer imported direct; and also Goods generally, which may be removed coastwise under bond for Home Use, or Ships' Stores, except Goods subject to an *ad valorem* duty). —G. O. 20th February, 1840.
- GLASGOW** ..... Timber and Wood Goods.—G. O. 15th June, 1837.
- GREENOCK** ..... Timber and Wood Goods.—G. O. 20th Oct. 1838.
- PERTH** ..... Wines, and Spirits, and Goods, generally, also Tobacco removed coastwise for Home Use. — G. O. 7th May, 1841.
- RAVENSCREATH** ..... All Goods, except Tobacco, Silk, and East India Goods.—G. O. 1st June, 1841.
- ROSEBUSH** ..... Timber and Wood Goods.—T. O. 6th May, 1824.
- SCOTSDRUM** ..... Wine, Timber, and Wood, imported direct from foreign parts, and all Goods removed coastwise for the purpose of being bonded, except Tobacco, Silks, East India Goods, Goods prohibited to be imported, and Goods subject to *ad valorem* duties.—T. O. 16th Sept., 1836, and G. O. 6th February, 1837.
- WARRINGTON** ..... East India Goods, general Goods, and Tobacco removed coastwise.—Order in Council, 3rd June, and 21st Oct. 1839.
- WARRINGTON** } Timber and Wood Goods.—T. O. 24th  
} January, and G. O. 19th August,  
} 1839.
- WARRINGTON** ..... All Goods.—T. O. 11th Oct. 1833.
- WARRINGTON** ... All Goods (excepting Tobacco and East India Goods imported direct) and Silks. —G. O. 6th November, 1837, and 17th April, 1838. Tobacco removed coastwise from the port of importation, for Stores of outward-bound vessels.—G. O. 16th March, 1843.
- WARRINGTON** ..... All Goods.
- WARRINGTON** ..... General Goods, except Tobacco, Silk, and East India Goods.—G. O. 2nd May, 1837.

## WAREHOUSING PORTS in Scotland, continued.

|                  |                                                                                                                                                                                           |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KIRKCALDY.....   | Tobacco removed coastwise for Home Use or as Ships' Stores, East India Goods on removal, and all other Goods imported direct or otherwise.—T. O. 8th Nov. 1845, and G. O. 18th Dec. 1845. |
| LEITH .....      | All Goods.                                                                                                                                                                                |
| — Dunbar .....   | Timber and Wood Goods.—G. O. 19th June, 1841.                                                                                                                                             |
| — Fisherrow..... | Timber and Wood Goods.—G. O. 4th June, 1841.                                                                                                                                              |
| MONTROSE.....    | Wines and Spirits, Timber and Wood Goods, Oil, Butter, Cheese, Coffee, Hams, Honey, Spruce Beer, and Tobacco, removed coastwise under bond.                                               |
| PERTH .....      | All Goods for Home Use, except Tea and East India Goods, (unless on removal coastwise) and Tobacco and Silks.—G. O. 25th June, 1845.                                                      |
| PETERHEAD .....  | See <i>Aberdeen</i> .                                                                                                                                                                     |
| PORT GLASGOW ..  | East India Goods, Tobacco, and Goods generally.                                                                                                                                           |

## I R E L A N D.

|                    |                                                                                                                                                                             |
|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| BALLINA .....      | Tea, Coffee, Sugar, and Wine.—G. O. 30th July, 1845; Pepper.—G. O. 29th April, 1847; and Tobacco removed coastwise for Ships' Stores or Home Use.—G. O. 3rd November, 1844. |
| BALTIMORE (1) .... | All Goods which may be legally imported into that Port; also Tea and Tobacco, removed coastwise for Ship Stores or Home Use.—G. O. 11th.                                    |
| BELFAST .....      | All Goods.                                                                                                                                                                  |
| COLERAINE .....    | All Goods except East India Goods, and Tobacco.—T. O. 5th December, 1828.                                                                                                   |
| CORK .....         | All Goods.                                                                                                                                                                  |
| DROGHEDA .....     | All Goods except East India Goods, and those when removed coastwise.                                                                                                        |

(1) The Custom-house business of the port of Baltimore is now conducted at Skibbereen, instead of Castle Townsend.—G. O. 31st March 1838.

**WAREHOUSING PORTS in Ireland, continued.**

|                        |                                                                                                                                                                                                                |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>DUBLIN</b> .....    | All Goods.                                                                                                                                                                                                     |
| <b>DUNDALK</b> .....   | Tobacco removed coastwise.—T. O. 29th August, 1836. And General Goods.                                                                                                                                         |
| <b>GALWAY</b> .....    | Tobacco and general Goods.                                                                                                                                                                                     |
| <b>LIMERICK</b> .....  | East India Goods, Tobacco, and general Goods —Order in Council, 21st October, 1839.                                                                                                                            |
| <b>LONDONDERY</b> .... | East India Goods, Tobacco, and general Goods.—Order in Council, 21st October, 1839.                                                                                                                            |
| <b>NEW ROSS</b> .....  | Tobacco, and Colonial Produce.—B. O. 28th June, 1834. Wines and Spirits.—B. O. 25th October, 1834.                                                                                                             |
| <b>NEWRY</b> .....     | Tobacco and general Goods.                                                                                                                                                                                     |
| <b>SLIGO</b> .....     | Tobacco and general Goods.                                                                                                                                                                                     |
| — Ballyshannon.—       | Wine and Wood Goods.—G. O. 4th (Subport) April, 1843.                                                                                                                                                          |
| <b>TRALEE</b> .....    | Timber and Wood Goods.                                                                                                                                                                                         |
| <b>WATERFORD</b> ..... | East India Goods.—B. O. 22d September, 1835. Tobacco, Tea, and general Goods.                                                                                                                                  |
| <b>WESTPORT</b> .....  | Tobacco, removed coastwise, for Home Consumption, or to be shipped as Stores.—T. O. 25th February, 1841. Wine and Sugar, Rum and Coffee, the produce of British Possessions in America.—G. O. 18th July, 1836. |
| <b>WEXFORD</b> .....   | Tobacco, and Goods generally.                                                                                                                                                                                  |
| <b>YOUGHAL</b> .....   | All Goods (except Tobacco,) which may (Subport of CORK.) be warehoused on removal coastwise, (the duty to be paid according to the weight ascertained at the time of removal) and except Silks.                |

## COASTWISE.

### REGULATIONS APPLICABLE TO GOODS BROUGHT OR CARRIED COASTWISE.

*What deemed Coasting Trade.*—All trade by sea from any one part of the United Kingdom to any other part thereof, or to the Isle of Man, or from the Isle of Man to any part of the United Kingdom, or from one part of the Isle of Man to another part thereof, is to be deemed a coasting trade; and no part of the United Kingdom, or the Isle of Man, however situated with regard to any other part thereof, is to be deemed to be parts beyond the seas.—8 and 9 Vict. c. 86, s. 113.

*Coasting Ship confined to Coasting Voyage.*—Ships employed in the Coasting Trade of the United Kingdom, and the Isle of Man, must be British Ships; and no goods shall be laden on board any ship, to be carried coastwise, until all goods brought from parts beyond the seas shall have been unladen therefrom; and if any goods shall be taken into, or put out of any coasting ship at sea, or over the sea, or if any coasting ship shall touch at any place over the sea, or deviate from her voyage, unless forced by unavoidable circumstances, which the master must (in either case) declare under oath, to the Collector or Controller at the port in the United Kingdom, or in the Isle of Man, where such ship shall afterwards first arrive, the master of such ship shall forfeit the sum of 200*l*.—8. 115.

*Notice to Lade or to Unlade.*—Notice of arrival to be given to the Collector or Controller of the Customs, within 24 hours, under a penalty of 20*l*., to be paid by the master of the ship; and before any goods can be laden on board any ship to be carried coastwise, or any goods so brought unladen therefrom, (1) notice in writing of such intention, signed

(1) EXEMPTIONS FROM COASTING REGULATIONS.—Steam-vessels and sailing-vessels employed in the conveyance of passengers and their baggage, coastwise, from one port to another, are to be placed precisely on the same footing; and in neither case is the baggage and effects of passengers to be subjected to coast regulations, or the vessels to tonnage duty; and all articles of apparel, household furniture, liquors, or provisions, taken by passengers for their private use, or

## GOODS COASTWISE, continued.

by the master, owner, wharfinger, or agent, must be delivered to the officers aforesaid, under penalty of forfeiture of the goods so laden or unladen contrary hereto; and in the notice for loading, the last voyage must be stated; and if from parts beyond the seas, a certificate from the proper officer, of the discharge, and of the due clearance inwards, will be required.—S. 116, 117.

*Cargo-Book to be kept.*—The master of every coasting vessel is bound to keep, or cause to be kept, (under the penalty of 50*l.*.) a cargo-book, and to enter therein, at the port of lading, an account of all goods taken on board, with description of packages and contents, and quantity and description of goods stowed loose, so far as shall be known to him: and at the port of discharge, the respective days on which any goods shall be delivered, and to produce such book for the inspection of the proper officers, so often as the same shall be demanded.—S. 120.

*Clearance and Transire.*—Before any coasting ship shall depart from the port of lading, an account, together with a duplicate of the same, signed by the master, shall be delivered to the Collector or Controller, and in such accounts shall be set forth such particulars, as are required to be entered in the cargo-book, of all foreign goods, and of all corn, grain, meal, flour, or malt laden on board, and generally whether any other British goods, or no other British goods be laden, as the case may be, or whether such ship be wholly laden with British goods, and the Collector or Controller shall select and retain one of such accounts, and shall return the other, dated and signed by him, and noting the clearance of the ship thereon; and such account shall be the clearance of the ship for the voyage, and the transire for the goods expressed therein; and if any such account be false, or shall not correspond with the cargo-book, the master shall forfeit the sum of 50*l.*—S. 121.

*Transire to be delivered before Goods are unladen.*—Before any goods are unladen from any coasting ship at the port of

small quantities of shop goods taken by tradesmen, who may be passengers on board such vessels, are to be considered as baggage, and exempt from coast regulations; as also are live fish, chippings of granite, cobble-stones, whin-stones, kelp, Kentish rag-stones, flints picked off land, pebbles, gravel and chalk, faggots or bavons for bakers' use, hay, straw, fresh meat, soap ashes for manure, coal ashes, iron-stone, and all stone quarried in this country, bones for manure, bricks, sand, British tiles, slates, native timber and wood intended to be used for pit-props and sleepers for railroads, are exempt from coast regulations.

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**GOODS COASTWISE, continued.**

discharge, the master, owner, wharfinger, or agent of ship shall deliver the transire to the Collector or Cont of such port, who shall thereupon grant an order for the lading of such ship at the wharf or place specified in order. If any of the goods on board be subject to duty of Customs or Excise payable on arrival, the master, or wharfinger, or agent or consignee of such goods, shall deliver to the Collector or Controller a bill of the entry of particulars of such goods, expressed in words at length together with a copy thereof, in which all sums and numbers may be expressed in figures, and shall pay down all duty of Customs, or produce a permit in respect of all duty of Excise, which shall be due and payable on any of the goods, as the case may be; and thereupon the Collector or Controller shall grant an order for the landing of such goods in the presence, or by the authority of the Coastward S. 122.

*Goods and Passengers must be carried in British Ships.*—No goods or passengers shall be carried coastwise from any part of the United Kingdom to another, or from the United Kingdom to the Isle of Man, or from the Isle of Man to the United Kingdom, except in British ships.—8 and 9 Vict. c. 88, s. 8.

*General Transires may be granted.*—It shall be lawful for the Collector and Controller to grant for any coasting vessel a general transire to continue in force for any time not exceeding one year, for the lading of any goods (except such as shall be expressly excepted therein,) and for the clearing of the ship, and for the unlading of the goods at the place of discharge (that is to say)—

For any ship regularly trading between places in the Mersey and the Severn eastward of the Holmes.

For any ship regularly trading between places in the Mersey and the Humber.

For any ship regularly trading between places in the Mersey and the Firth of Forth.

For any ship regularly trading between places to be named in the transire, and carrying only manure, lime, chalk, or gravel, sand, or any earth, not being fullers' earth.

And the Commissioners of Customs may grant general transires for such time as they may see fit for the lading of any goods, and for the clearing of the ship, and for the unlading of the goods at the place of discharge, provided such transires shall be written in the cargo-book requiring

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COASTWISE, continued.

by the masters of coasting vessels ; and provided also, the Commissioners or the Collector and Controller at any time revoke such transires, and notice thereof given to the master or owner of the ship, or shall be given to any of the crew when on board the ship, or shall be entered in the cargo-book by any officer of the Customs, such transire shall become void, and shall be delivered up to the Collector or Controller, or to any officer of Customs demanding the same.—S. 123.

*Transire to be given for certain Goods before Sufferance be granted.*—After notice of lading has been given, the Collector and Controller may grant a general sufferance, provided that it be granted for any goods prohibited to be exported, by the master or owner of the ship, or the shipper of the goods, with one sufficient surety in treble the value of the goods, that the same shall be landed at the port for which such sufferance is required, or shall be otherwise accounted for, to the satisfaction of the Commissioners of Her Majesty's Customs.—S. 119.

*Officers of Customs may go on board and examine Coasting Vessels.*—It shall be lawful in any case and at all legal times for the Collector and Controller or other proper officer of the Customs to go on board any coasting ship, to search such ship, and to examine all goods on board, and to demand all documents which ought to be on board such ship.—S. 124.

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**GOODS COASTWISE, continued.**

discharge, the master, owner, wharfinger, or agent of such ship shall deliver the transire to the Collector or of such port, who shall thereupon grant an order for the lading of such ship at the wharf or place specified in the order. If any of the goods on board be subject to Customs or Excise payable on arrival, the master, wharfinger, or agent or consignee of such goods, shall deliver to the Collector or Controller a bill of the particulars of such goods, expressed in words at length together with a copy thereof, in which all sums and values may be expressed in figures, and shall pay down the duties of Customs, or produce a permit in respect of all duties of Excise, which shall be due and payable on arrival of such goods, as the case may be; and thereupon the Collector or Controller shall grant an order for the landing of such goods in the presence, or by the authority of the Coast Guard Officer.

*Goods and Passengers must be carried in British ships.*—No goods or passengers shall be carried coastwise between any part of the United Kingdom to another, or from any part of the United Kingdom to the Isle of Man, or from the Isle of Man to any part of the United Kingdom, except in British ships.—8 and 9 Geo. 4, c. 64, s. 8.

*General Transires may be granted.*—It shall be lawful for the Collector and Controller to grant for any coastwise trade a general transire to continue in force for any time not exceeding one year, for the lading of any goods (except such as shall be expressly excepted therein,) and for the discharge of the ship, and for the unlading of the goods at the place of discharge (that is to say)—

For any ship regularly trading between places in the North Sea eastward of the Humber.

For any ship regularly trading between places in the North Sea westward of the Humber.

For any ship regularly trading between places in the North Sea of Forth.

For any ship regularly trading between places in the North Sea, and carrying only manure, lime, gravel, sand, or any earth, not being fullers' earth.

And the Commissioners of Customs may see fit to grant such transires for such time as they may see fit, for the lading of any goods, and for the discharge of the ship, and for the unlading of the goods at the place of discharge, in any such transire.

|                                                                |                |
|----------------------------------------------------------------|----------------|
| <b>Arms and Ammunition, continued.</b>                         |                |
| " Swords and Cutlasses .....                                   | per number     |
| " Shot (Iron) and Shells ... ..                                | per ton        |
| " „ (Lead) ....                                                | per ton        |
| " Gunpowder .....                                              | per lb.        |
| " Gunflints .....                                              | per number     |
| Arrow Root, prepared in the United Kingdom .....               | per lb.        |
| Arsenic .....                                                  | per cwt.       |
| Artificial Flowers .....                                       | at value       |
| Asphalte or Asphaltum .....                                    | per ton        |
| <i>Asses. See Animals.</i>                                     |                |
| Bacon and Hams .....                                           | per cwt.       |
| Bags, empty .....                                              | per dozen      |
| <i>Barilla. See Alkali.</i>                                    |                |
| Bark, British Oak, for Tanners .....                           | per ton        |
| Barytes .....                                                  | per cwt.       |
| Baskets and Basket Work .....                                  | at value       |
| Beads, ornamental .....                                        | at value       |
| Beef .....                                                     | per cwt.       |
| " Salted .....                                                 | per barrel     |
| " Tripes .....                                                 | per keg        |
| Beer and Ale of all sorts .....                                | per barrel     |
| Bellows, small .....                                           | per doz. pairs |
| " smiths' .....                                                | per number     |
| Bells and Bell Metal .....                                     | per cwt.       |
| <i>Bichromate of Potash. See Painters' and Dyers' Colours.</i> |                |
| Bismuth .....                                                  | per cwt.       |
| Blacking .....                                                 | at value       |
| Bleaching Materials or Preparations .....                      | per cwt.       |
| Blocks for Ships' Rigging and Dead Eyes .....                  | per number     |
| Boats .....                                                    | per number     |
| Books, printed .....                                           | per cwt.       |
| <i>Boots and Shoes of Leather. See Leather, wrought.</i>       |                |
| " " of other Materials. <i>See Apparel.</i>                    |                |
| Borax, refined in the United Kingdom .....                     | per lb.        |
| <i>Boxes. See Trunks.</i>                                      |                |
| Brass .....                                                    | per cwt.       |
| Brass Wire .....                                               | per cwt.       |
| " of all other sorts ( <i>except Ordnance</i> ) .....          | per cwt.       |
| " Ordnance. <i>See Arms and Ammunition.</i>                    |                |
| Bread and Biscuit .....                                        | per cwt.       |
| Bricks .....                                                   | per number     |
| <i>Bridles. See Saddlery.</i>                                  |                |
| Brimstone, refined in the United Kingdom .....                 | per cwt.       |
| Bristles, dressed .....                                        | per lb.        |
| Brushes and Brooms of all sorts .....                          | at value       |
| Buntings .....                                                 | per yard       |
| Butter .....                                                   | per cwt.       |
| <i>Buttons of Metal. See Hardware.</i>                         |                |
| " of other sorts. <i>See Haberdashery.</i>                     |                |

**GOODS COASTWISE, continued.**

discharge, the master, owner, wharfinger, or agent of such ship shall deliver the transire to the Collector or Controller of such port, who shall thereupon grant an order for the unlading of such ship at the wharf or place specified in such order. If any of the goods on board be subject to duty of Customs or Excise payable on arrival, the master, owner, wharfinger, or agent or consignee of such goods, shall deliver to the Collector or Controller a bill of the entry of the particulars of such goods, expressed in words at length, together with a copy thereof, in which all sums and numbers may be expressed in figures, and shall pay down all duty of Customs, or produce a permit in respect of all duties of Excise, which shall be due and payable on any of such goods, as the case may be; and thereupon the Collector and Controller shall grant an order for the landing of such goods, in the presence, or by the authority of the Coastwailer.—S. 122.

*Goods and Passengers must be carried in British Ships.*—No goods or passengers shall be carried coastwise from one part of the United Kingdom to another, or from the United Kingdom to the Isle of Man, or from the Isle of Man to the United Kingdom, except in British ships.—8 and 9 Vict. cap. 88, s. 8.

*General Transires may be granted.*—It shall be lawful for the Collector and Controller to grant for any coasting vessel a general transire to continue in force for any time not exceeding one year, for the lading of any goods (except such as shall be expressly excepted therein,) and for the clearance of the ship, and for the unlading of the goods at the place of discharge (that is to say)—

For any ship regularly trading between places in the river Severn eastward of the Holmes.

For any ship regularly trading between places in the river Humber.

For any ship regularly trading between places in the Firth of Forth.

For any ship regularly trading between places to be named in the transire, and carrying only manure, lime, chalk, gravel, sand, or any earth, not being fullers' earth.

And the Commissioners of Customs may grant transires for such times as they may see fit for the lading of any goods, and for the unlading of the ship, and for the unlading of the goods at the place of discharge, in the case of such transires.

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**COASTWISE, continued.**

by the masters of coasting vessels ; and provided also, the Commissioners or the Collector and Controller any time revoke such transires, and notice thereof given to the master or owner of the ship, or shall be to any of the crew when on board the ship, or shall be in the cargo-book by any officer of the Customs, such as shall become void, and shall be delivered up to the Collector or Controller, or to any officer of Customs demanding same.—S. 123.

*And to be given for certain Goods before Sufferance be taken.*—After notice of lading has been given, the Collector and Controller may grant a general sufferance, provided that it be granted for any goods prohibited to be exported, by the master or owner of the ship, or the shipper of the goods, give bond, with one sufficient surety in treble the value of the goods, that the same shall be landed at the port for which such sufferance is required, or shall be otherwise accounted for, to the satisfaction of the Commissioners of Her Majesty's Customs.—S. 119.

*Power of Customs may go on board and examine Coasting Vessels.*—It shall be lawful in any case and at all legal times for the Collector or other proper officer of the Customs to board any coasting ship, to search such ship, and to take all goods on board, and to demand all documents which ought to be on board such ship.—S. 124.

|                                                                                          |               |
|------------------------------------------------------------------------------------------|---------------|
| Cows. See <i>Animals</i> .                                                               |               |
| Culm. See <i>Coals</i> .                                                                 |               |
| Cutlasses. See <i>Swords</i> , under the head of <i>Arms and Ammunition</i> .            |               |
| Cutlery. See <i>Hardwares</i> .                                                          |               |
| Dogs. See <i>Animals</i> .                                                               |               |
| Drawings .....                                                                           | per number    |
| Earthen and China Ware, viz.—                                                            |               |
| „ Porcelain and Earthenware ( <i>other than Red or Stone Ware</i> .) .....               | per piece     |
| „ Red Pottery and Brown Stone Ware .....                                                 | per piece     |
| Emery Powder .....                                                                       | per cwt.      |
| Engravings. See <i>Prints</i> .                                                          |               |
| Epsom and Glauber Salts .....                                                            | per cwt.      |
| Feathers for Beds .....                                                                  | per cwt.      |
| „ ornamental .....                                                                       | at value      |
| Fire Clay. See <i>Potters' Clay</i> , under the head of <i>Clay</i>                      |               |
| Fish: Cod and Ling .....                                                                 | per cwt.      |
| „ Sounds and Tongues .....                                                               | per keg       |
| „ Herrings, Red .....                                                                    | per barrel    |
| „ „ White .....                                                                          | per barrel    |
| „ Oysters .....                                                                          | per bushel    |
| „ Pilchards .....                                                                        | per hhd. or b |
| „ Salmon .....                                                                           | per barrel    |
| „ Sprats .....                                                                           | per keg or b  |
| „ of other sorts (distinguishing each) .....                                             |               |
| Fishing Tackle, (including Nets, Lines, and Twines, and all Materials for Fishing) ..... | at value      |
| Flax, Dressed .....                                                                      | per cwt.      |
| „ Rough or Undressed .....                                                               | per cwt.      |
| Fowling Pieces. See <i>Arms and Ammunition</i>                                           |               |
| Fruit, Apples .....                                                                      | per bushel    |
| „ Pears .....                                                                            | per bushel    |
| „ other sorts (distinguishing each) .....                                                |               |
| Fuel, manufactured .....                                                                 | per ton       |
| Fullers' Earth .....                                                                     | per cwt.      |
| Gilt Metal Ware. See <i>Plated and Gilt Wares</i> .                                      |               |
| Glass, viz. Plate Glass .....                                                            | per sqre. ft. |
| „ Flint and Phial Glass .....                                                            | per cwt.      |
| „ Window Glass .....                                                                     | per cwt.      |
| „ Common Bottles, and all Manufactures of Common Bottle Metal .....                      | per cwt.      |
| Broken Glass for Re-manufacture .....                                                    | per cwt.      |
| Glasses, Looking, and Mirrors .....                                                      | per cwt.      |
| Glue .....                                                                               | per number    |
| Goats and Kids. See <i>Animals</i> .                                                     |               |
| Grindstones. See <i>Stones</i> .                                                         |               |
| Groats or Grits .....                                                                    | per cwt.      |
| Gun-flints. See <i>Arms and Ammunition</i> .                                             |               |
| Gunpowder .....                                                                          | per cwt.      |
| Guns .....                                                                               | per cwt.      |
| Gypsum. See <i>Cement Stone</i> , under the head <i>Stone</i> .                          |               |

|                                                                      |            |
|----------------------------------------------------------------------|------------|
| Haberdashery and Millinery .....                                     | at value   |
| Hair, Cow, Ox, or Bull .....                                         | per cwt.   |
| " Doe or Stats.....                                                  | per cwt.   |
| " Goats .....                                                        | per cwt.   |
| " Horse .....                                                        | per cwt.   |
| " Ornamental .....                                                   | at value   |
| Hair Cloth.....                                                      | per yard   |
| Hair Powder. See <i>Perfumery</i> .                                  |            |
| Hammocks and Seamen's Bedding. See <i>Slops</i> .                    |            |
| Hardware and Cutlery of all sorts (not specifically described) ..... | per cwt.   |
| Harness. See <i>Saddlery</i> .                                       |            |
| Harp and Fiddle Strings .....                                        | at value   |
| Harrowa. See <i>Agricultural Implements</i> .                        |            |
| Hats, Beaver and Castor .....                                        | per dozen  |
| " Chip or Willow .....                                               | per dozen  |
| " Cotton .....                                                       | per dozen  |
| " Felt .....                                                         | per dozen  |
| " Leather.....                                                       | per dozen  |
| " Silk .....                                                         | per dozen  |
| " Silk and Cotton mixed .....                                        | per dozen  |
| " Straw .....                                                        | per dozen  |
| " other sorts (distinguishing each).....                             | per dozen  |
| Hatters' Wares .....                                                 | at value   |
| Hay .....                                                            | per ton    |
| Hemp, Dressed .....                                                  | per cwt.   |
| " Rough or Undressed .....                                           | per cwt.   |
| Hides, Raw, Cow, Ox, or Bull .....                                   | per number |
| " Horse .....                                                        | per number |
| Hogs, Ox, and Sheep's Guts .....                                     | per cwt.   |
| Honey .....                                                          | per cwt.   |
| Hops .....                                                           | per cwt.   |
| Horns, Cow, Ox, or Bull .....                                        | per number |
| " Hart or Stag .....                                                 | per number |
| " Sheep and Goats .....                                              | per number |
| Horn Tips .....                                                      | per cwt.   |
| Horses. See <i>Animals</i> .                                         |            |
| Household Furniture. See <i>Cabinet and Upholstery Wares</i> .       |            |
| Jewellery .....                                                      | at value   |
| India Rubber. See <i>Caoutchouc</i> .                                |            |
| Ink. See <i>Stationery</i> .                                         |            |
| Iron, viz.—Ore .....                                                 | per ton    |
| " Pig .....                                                          | per ton    |
| " Bar .....                                                          | per ton    |
| " Bolt and Rod .....                                                 | per cwt.   |
| " Cast .....                                                         | per cwt.   |
| " Steel, Unwrought. See <i>Steel</i> .                               |            |
| " Wire .....                                                         | per cwt.   |
| " Wrought Anchors and Grapnels .....                                 | per cwt.   |
| "       " Hoops .....                                                | per cwt.   |
| "       " Nails .....                                                | per cwt.   |

|                                                          |               |
|----------------------------------------------------------|---------------|
| <b>IRON, continued.</b>                                  |               |
| Iron, viz. Wrought, of all other sorts (except Ordnance) | per cwt.      |
| Iron Old, for re-manufacture .....                       | per ton       |
| Iron Liquor .....                                        | per gallon    |
| Juice of Lemons and Limes .....                          | per gallon    |
| Junk. See <i>Rags and Paper Stuff.</i>                   |               |
| Kelp. See <i>Alkali.</i>                                 |               |
| Lace and Thread of Gold .....                            | per lb.       |
| "    "    of Silver .....                                | per lb.       |
| Lamp Black .....                                         | per cwt.      |
| Lanthorn Leaves .....                                    | per number    |
| Lard .....                                               | per cwt.      |
| Lead .....                                               | per ton       |
| "    Foil .....                                          | per ton       |
| "    Ore .....                                           | per ton       |
| "    Shot. See <i>Arms and Ammunition.</i>               |               |
| "    Black.....                                          | per cwt.      |
| "    Red .....                                           | per cwt.      |
| "    White .....                                         | per cwt.      |
| Leather, Tanned, Tawed, or Dressed, Unwrought .....      | per cwt.      |
| "    Gloves.....                                         | per lb.       |
| "    Wrought of all other sorts .....                    | per lb.       |
| Lime .....                                               | per chaldron  |
| "    Chloride of. See <i>Bleaching Materials.</i>        |               |
| <b>Linen Manufactures, viz.—</b>                         |               |
| "    White or Plain (not otherwise described) .....      | per yard      |
| "    Checked and Striped .....                           | per yard      |
| "    Printed, Stained, or Dyed .....                     | per yard      |
| "    Cambrics and Lawns .....                            | per yard      |
| "    Damask and Diaper .....                             | per yard      |
| "    Lace, of Thread .....                               | per yard      |
| "    Sail Cloth .....                                    | per ell       |
| "    Sails, British made .....                           | at value      |
| "    Ticking .....                                       | per yard      |
| "    Hosiery, viz.—Stockings of Thread .....             | per doz. pair |
| "    "    "    of Thread mixed with                      |               |
| Cotton .....                                             | per doz. pair |
| "    "    of all other sorts .....                       | at value      |
| "    Tapes and Small Wares .....                         | at value      |
| Linen Thread for Stitching or Sewing .....               | per lb.       |
| Linen Yarn .....                                         | per lb.       |
| Lines and Twines. See <i>Fishing Tackle.</i>             |               |
| Litharge of Lead .....                                   | per cwt.      |
| <b>Machinery and Mill Work, viz.—</b>                    |               |
| "    Steam Engines, or parts of Steam Engines.           | at value      |
| "    all other sorts (to be described by their           |               |
| proper designations) .....                               | at value      |
| Magnesia, Chloride of. See <i>Bleaching Materials.</i>   |               |
| Manganese .....                                          | per cwt.      |
| Manure (not otherwise described) .....                   | at value      |
| Maps and Charts .....                                    | at value      |

|                                                                          |               |
|--------------------------------------------------------------------------|---------------|
| Mathematical and Optical Instruments .....                               | at value      |
| Mats and Matting .....                                                   | at value      |
| Mattresses. See <i>Cabinet and Upholstery Wares.</i>                     |               |
| Medicines and Medical Drugs. See <i>Apothecary Wares.</i>                |               |
| Medicines .....                                                          | per cwt.      |
| Metal, Leaf .....                                                        | at value      |
| Metal Wares. See <i>Hardware.</i>                                        |               |
| Military Stores (not otherwise described) .....                          | at value      |
| Oil Grease .....                                                         | per cwt.      |
| Mills and Mill Work. See <i>Machinery.</i>                               |               |
| Minerals and Fossils (not otherwise described) .....                     | at value      |
| Minerals, Rock .....                                                     | per cwt.      |
| Minerals. See <i>Animals.</i>                                            |               |
| Musical Instruments .....                                                | at value      |
| Muskets. See <i>Arms and Ammunition.</i>                                 |               |
| Mustard. See <i>Pickles and Sauces.</i>                                  |               |
| Nitron .....                                                             | per cwt.      |
| Oil, Salted .....                                                        | per cwt.      |
| Opium .....                                                              | per gallon    |
| Potash. See <i>Alkali.</i>                                               |               |
| Retail Stores (not otherwise described) .....                            | at value      |
| Shop Clothing. See <i>Shops.</i>                                         |               |
| Sugar .....                                                              | per cwt.      |
| Sugar Cake .....                                                         | per ton       |
| Sugar Cloth .....                                                        | per sqre yard |
| Sugar, Cocoa Nut .....                                                   | per cwt.      |
| Hempseed, Linseed, and Rapeseed .....                                    | per gallon    |
| Neatsfoot .....                                                          | per gallon    |
| Oil for Painters. See <i>Painters' and Dyers' Colours and Materials.</i> |               |
| Palm, refined in the United Kingdom .....                                | per cwt.      |
| Sesamum .....                                                            | per gallon    |
| Tallow .....                                                             | per cwt.      |
| Train of Greenland (British Fishery) .....                               | per tun       |
| Spermaceti .....                                                         | per tun       |
| Turpentine. See <i>Turpentine.</i>                                       |               |
| Vitriol. See <i>Sulphuric Acid.</i>                                      |               |
| Wax .....                                                                | per cwt.      |
| Wax .....                                                                | per bushel    |
| Wax .....                                                                | per cwt.      |
| Zincance of Brass. See <i>Arms and Ammunition.</i>                       |               |
| Zincance of Iron. See <i>Arms and Ammunition.</i>                        |               |
| Zebu and Bulls. See <i>Animals.</i>                                      |               |
| Zephyrthread. See <i>Twine.</i>                                          |               |
| Zebu of Wood. See <i>Wooden Ware.</i>                                    |               |
| Zebu and Dyers' Colours and Materials (not otherwise described) .....    | at value      |
| Paper, Writing, Printing, or Packing. See <i>Stationery.</i>             |               |
| Paper, Stained for Hangings, &c. ....                                    | per sqre yard |
| Parchment and Vellum .....                                               | per skin      |
| Paperboard. See <i>Stationery.</i>                                       |               |
| Pearl and Scotch Barley .....                                            | per cwt.      |

|                                                                                                                             |            |
|-----------------------------------------------------------------------------------------------------------------------------|------------|
| Pears. See <i>Fruit</i> .                                                                                                   |            |
| Pens. See <i>Stationery</i> .                                                                                               |            |
| Perfumery of all Sorts .....                                                                                                | at value   |
| Perry. See <i>Cider</i> .                                                                                                   |            |
| Pewter Ware.....                                                                                                            | per cwt.   |
| Pickles and Sauces.....                                                                                                     | at value   |
| Pictures .....                                                                                                              | at value   |
| Picture and Looking Glass Frames .....                                                                                      | at value   |
| Pipe Clay. See <i>Clay</i> .                                                                                                |            |
| Pistols. See <i>Arms and Ammunition</i> .                                                                                   |            |
| Pitch (not being Coal Pitch) .....                                                                                          | per barrel |
| Plants and Roots .....                                                                                                      | at value   |
| Plaster of Paris. See <i>Cement</i> .                                                                                       |            |
| Plate, Wrought, of Gold .....                                                                                               | per ounce  |
| "    "    of Silver .....                                                                                                   | per ounce  |
| "    "    Gilt .....                                                                                                        | per ounce  |
| N.B.—Plate entered for Drawback to be in all instances distinguished.                                                       |            |
| Plated and Gilt Wares .....                                                                                                 | at value   |
| Platina .....                                                                                                               | per ounce  |
| Platting for Hats of Chip or Willow .....                                                                                   | per lb.    |
| "    of Straw .....                                                                                                         | per lb.    |
| Ploughs. See <i>Agricultural Implements</i> .                                                                               |            |
| Pork .....                                                                                                                  | per cwt.   |
| "    Salted.....                                                                                                            | per barrel |
| Pot and Pearl Ashes. See <i>Alkali</i> .                                                                                    |            |
| Potatoes .....                                                                                                              | per cwt.   |
| Potters' Clay. See <i>Clay</i> .                                                                                            |            |
| Poultry. See <i>Animals</i> .                                                                                               |            |
| Powder Blue. See <i>Smalts</i> .                                                                                            |            |
| Prints or Engravings .....                                                                                                  | at value   |
| Printing Types and Materials for Printing .....                                                                             | at value   |
| Provisions, not otherwise described (including those usually denominated "Preserved Provisions," hermetically sealed) ..... | at value   |
| Quills. See <i>Stationery</i> .                                                                                             |            |
| Rags and Paper Stuff .....                                                                                                  | per ton    |
| Red and Yellow Earth .....                                                                                                  | per ton    |
| Rice, ground or prepared in the United Kingdom .....                                                                        | per cwt.   |
| Rosin .....                                                                                                                 | per cwt.   |
| Saccharum Saturni. See <i>Sugar of Lead</i> .                                                                               |            |
| Sadlery and Harness .....                                                                                                   | at value   |
| Sago .....                                                                                                                  | per lb.    |
| Sal Ammoniac .....                                                                                                          | per cwt.   |
| Salt, Rock .....                                                                                                            | per bushel |
| "    White .....                                                                                                            | per bushel |
| Salts, Epsom. See <i>Epsom and Glauber Salts</i> .                                                                          |            |
| Saltpetre (British Refined) .....                                                                                           | per cwt.   |
| Sand .....                                                                                                                  | per ton    |
| Sausages .....                                                                                                              | per lb.    |
| Scales and Weights (not otherwise described) .....                                                                          | at value   |
| Sculptures of Stone or Marble .....                                                                                         | at value   |
| Sculptures of Bronze or other Metal .....                                                                                   | at value   |

|                                                                                                                                 |                 |
|---------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Seeds, Canary .....                                                                                                             | per cwt.        |
| „ Forest .....                                                                                                                  | per bushel      |
| „ Garden .....                                                                                                                  | per lb.         |
| „ Grass .....                                                                                                                   | per cwt.        |
| „ Mustard .....                                                                                                                 | per bushel      |
| „ Rape .....                                                                                                                    | per bushel      |
| „ Turnip .....                                                                                                                  | per cwt.        |
| „ (not otherwise described) .....                                                                                               | at value        |
| „ Tares. See <i>Tares</i> .                                                                                                     |                 |
| Sheathing Paper or Felt .....                                                                                                   | per cwt.        |
| Sheep and Lambs. See <i>Animals</i> .                                                                                           |                 |
| Shot and Shells. See <i>Arms and Ammunition</i> .                                                                               |                 |
| Shovels of Wood. See <i>Wooden Ware</i> .                                                                                       |                 |
| Silk Manufactures, viz.—                                                                                                        |                 |
| „ Stuffs, or Ribbons of Silk only .....                                                                                         | per lb.         |
| „ Lace .....                                                                                                                    | per yard        |
| „ Stockings .....                                                                                                               | per dozen       |
| „ Hosiery, except Stockings; consisting of Caps,<br>Gloves, and other Woven Articles .....                                      | at value        |
| „ Fringes, Trimmings, Laces, &c. ....                                                                                           | at value        |
| „ Sewing Silk .....                                                                                                             | per lb.         |
| „ Thrown in the United Kingdom .....                                                                                            | per lb.         |
| „ Twist and Yarn .....                                                                                                          | per lb.         |
| „ Stuffs or Ribbons of Silk and Cotton mixed .....                                                                              | per lb.         |
| „ Stockings of do. do. ....                                                                                                     | per dozen pairs |
| „ Stuffs or Ribbons of Silk and Linen mixed .....                                                                               | per lb.         |
| „ Stockings of do. do. ....                                                                                                     | per dozen pairs |
| „ Stuffs or Ribbons of Silk and Worsted mixed ...                                                                               | per lb.         |
| „ Stockings of do. do. ....                                                                                                     | per dozen pairs |
| NOTE.—Silk Manufactures entitled to Drawback are<br>required in all cases to be so described.                                   |                 |
| Skins and Furs, (British) viz.—                                                                                                 |                 |
| „ Calf, undressed .....                                                                                                         | per number      |
| „ Coney and Hare, in the Wool .....                                                                                             | per number      |
| „ Sheep or Lamb, undressed, in the Wool .....                                                                                   | per number      |
| „ „ without the Wool ...                                                                                                        | per number      |
| „ of other sorts (distinguishing each sort) .....                                                                               | per number      |
| Skins and Furs (Foreign) dressed in the United King-<br>dom, are in all cases to be so described, distinguish-<br>ing each sort |                 |
| Skins and Pieces of Skins, for making Glue .....                                                                                | per cwt.        |
| Slates. See <i>Stones</i> .                                                                                                     |                 |
| Slates in Frames .....                                                                                                          | per number      |
| Slops and Negro Clothing .....                                                                                                  | at value        |
| Smalts (British prepared) or Powder Blue .....                                                                                  | per lb.         |
| Snuff (British manufactured) .....                                                                                              | per lb.         |
| Soap, Hard .....                                                                                                                | per cwt.        |
| „ Soft .....                                                                                                                    | per cwt.        |
| Soda. See <i>Alkali</i> .                                                                                                       |                 |
| Soda Water .....                                                                                                                | per gallon      |
| Solder .....                                                                                                                    | per cwt.        |
| Soot .....                                                                                                                      | per bushel      |
| Specimens, illustrative of Natural History .....                                                                                | at value        |

|                                                                                  |              |
|----------------------------------------------------------------------------------|--------------|
| Spelter or Zinc, Unwrought .....                                                 | per cwt.     |
| "    "    Wrought .....                                                          | per cwt.     |
| Spermaceti .....                                                                 | per cwt.     |
| Spirits, British .....                                                           | per gallon   |
| "    Irish .....                                                                 | per gallon   |
| Spokes of Wheels. See Wood.                                                      |              |
| Sponge (British prepared).....                                                   | per lb.      |
| Starch.....                                                                      | per cwt.     |
| Stationery of all sorts .....                                                    | at value     |
| Statues and Busts. See Sculptures.                                               |              |
| "    "    Casts from. See Casts.                                                 |              |
| Steam Engines and Steam Machinery. See Machinery.                                |              |
| Steel, Unwrought .....                                                           | per cwt.     |
| "    Wrought. See Hardwares and Cutlery.                                         |              |
| Stones, Alabaster .....                                                          | per ton      |
| "    Cement Stones, viz. Gypsum .....                                            | per ton      |
| "    "    of other sorts .....                                                   | per ton      |
| "    China Stone .....                                                           | per cwt.     |
| "    Filtering ..                                                                | per number   |
| "    Flint .....                                                                 | per ton      |
| "    "    Ground.....                                                            | per ton      |
| "    Free or Portland .....                                                      | per ton      |
| "    Granite .....                                                               | per ton      |
| "    "    Sculptured. See Sculptures.                                            |              |
| "    Grave Stones.....                                                           | per number   |
| "    Grindstones, Large .....                                                    | per number   |
| "    "    Small .....                                                            | per chaldron |
| "    Lime Stone .....                                                            | per ton      |
| "    Marble Blocks .....                                                         | per ton      |
| "    "    Polished .....                                                         | per ton      |
| "    "    Sculptured. See Sculpture.                                             |              |
| "    Mill Stones .....                                                           | per number   |
| "    Paving .....                                                                | per ton      |
| "    Polishing .....                                                             | at value     |
| "    Slate, by Tale .....                                                        | per number   |
| "    "    by Weight .....                                                        | per ton      |
| "    "    Wrought.....                                                           | at value     |
| "    Whet Stones .....                                                           | per number   |
| Stone Blue .....                                                                 | per lb.      |
| Stone Ware. See Earthenware.                                                     |              |
| Straw .....                                                                      | per ton      |
| Suet .....                                                                       | per cwt.     |
| Sugar, Double refined, or equal to Double Refined, in<br>Lumps and Loaves .....  | per cwt.     |
| "    "    Crashed .....                                                          | per cwt.     |
| "    Single Refined, in Lumps and Loaves .....                                   | per cwt.     |
| "    "    Crashed .....                                                          | per cwt.     |
| "    Bastard.....                                                                | per cwt.     |
| "    Candy .....                                                                 | per cwt.     |
| NOTE.—Sugar Refined entitled to Drawback, is in all<br>cases to be so described. |              |
| Sugar of Lead .....                                                              | per cwt.     |

|                                                      |                 |
|------------------------------------------------------|-----------------|
| huric Acid .....                                     | per lb.         |
| sons' Instruments. See <i>Hardwares and Cutlery.</i> |                 |
| re. See <i>Animals.</i>                              |                 |
| nds and Cutlasses. See <i>Arms and Ammunition.</i>   |                 |
| ow .....                                             | per cwt.        |
| ners' Bark. See <i>Bark, Oak.</i>                    |                 |
| ners' and Soapers' Waste .....                       | per ton         |
| (not being Coal Tar).....                            | per barrel      |
| es and Vetches.....                                  | per bushel      |
| raulings .....                                       | per number      |
| es of all sorts .....                                | per number      |
| 1, Unwrought .....                                   | per cwt.        |
| Foil .....                                           | per cwt.        |
| Plates.....                                          | at value        |
| Ware .....                                           | at value        |
| bacco, Manufactured in the United Kingdom.....       | per lb.         |
| " Pipes .....                                        | per gross       |
| ngues.....                                           | per bar. or keg |
| w .....                                              | per cwt.        |
| ys .....                                             | at value        |
| sade. See <i>Molasses.</i>                           |                 |
| unks and Boxes of all Sorts.....                     | at value        |
| bs of all Sorts. See <i>Wooden Ware.</i>             |                 |
| ery and Turners' Wares of all sorts .....            | at value        |
| rpentine, Oil or Spirit of .....                     | per gallon      |
| rime of all sorts .....                              | per cwt.        |
| es of Marble, Bronze, &c. See <i>Sculptures.</i>     |                 |
| micelli and Macaroni (British prepared) .....        | per lb.         |
| negar and Verjuice .....                             | per barrel      |
| trial. See <i>Copperas.</i>                          |                 |
| " Oil or Spirits of. See <i>Sulphuric Acid.</i>      |                 |
| mbrellas and Parasols.....                           | at value        |
| atches. See <i>Clocks and Watches.</i>               |                 |
| ater, Mineral .....                                  | per gallon      |
| 'ax Bees' .....                                      | per cwt.        |
| 'ax, Sealing. See <i>Stationery.</i>                 |                 |
| 'halebone.....                                       | per cwt.        |
| 'hiting .....                                        | per cwt.        |
| 'iga. See <i>Hair, Ornamental.</i>                   |                 |
| 'ine, British made .....                             | per gallon      |
| 'oad .....                                           | per cwt.        |
| 'oad, Anchor Stocks .....                            | per number      |
| " Boards and Plank of all sorts .....                | per load        |
| " Casks, empty. See <i>Staves.</i>                   |                 |
| " Handspikes.....                                    | per number      |
| " Hoops.....                                         | per number      |
| " Laths .....                                        | per bundle      |
| " Masts, Yards, and Bowsprits .....                  | per number      |
| " Oars .....                                         | per number      |
| " Spokes for Wheels.....                             | per number      |
| " Staves and Empty Casks .....                       | per pack        |
| " Timber of all sorts.....                           | per load        |

|                                                                                                                                                                                                                                        |                |
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| WOOD, continued.                                                                                                                                                                                                                       |                |
| " Treennails or Trunnels .....                                                                                                                                                                                                         | per number     |
| Wood, Foreign, Cut, Polished, or otherwise partially<br>manufactured in the United Kingdom, viz. :—                                                                                                                                    |                |
| " Cam Wood .....                                                                                                                                                                                                                       | per ton        |
| " Saunders Wood .....                                                                                                                                                                                                                  | per cwt.       |
| " of other sorts, (distinguishing each sort) .....                                                                                                                                                                                     | per ton        |
| Wooden Ware, (not otherwise described) .....                                                                                                                                                                                           | at value       |
| Wool, British, Coney and Hares .....                                                                                                                                                                                                   | per cwt.       |
| " " Sheep and Lambs .....                                                                                                                                                                                                              | per cwt.       |
| " " Manufactures or pretended Manufactures<br>slightly wrought up, so as that<br>the same may be reduced to and made<br>use of as Wool again :—Mattresses<br>or Beds stuffed with Combed Wool,<br>or Wool fit for combing or carding.. | per cwt.       |
| [Wool, Foreign, cut or prepared in the United Kingdom,<br>is in all cases to be so described, distinguishing<br>each sort.]                                                                                                            |                |
| Woollen Manufactures, viz. :—Cloths, Superfine .....                                                                                                                                                                                   | per piece      |
| " " of second and inferior quality .....                                                                                                                                                                                               | per piece      |
| " Coatings Napped, Duffled, Bath Coating, &c. ....                                                                                                                                                                                     | per piece      |
| " Kerseymere .....                                                                                                                                                                                                                     | per piece      |
| " Baizes of all sorts .....                                                                                                                                                                                                            | per piece      |
| " Flannel .....                                                                                                                                                                                                                        | per yard       |
| " Blankets and Blanketing .....                                                                                                                                                                                                        | per yard       |
| " Carpets and Carpeting .....                                                                                                                                                                                                          | per yard       |
| " Rugs, viz. Coverlets for Beds .....                                                                                                                                                                                                  | per number     |
| " " Carpet Rugs. See <i>Carpeting</i> .                                                                                                                                                                                                |                |
| " Stuffs, Woollen and Worsted .....                                                                                                                                                                                                    | per piece      |
| " Hosiery, viz. Stockings .....                                                                                                                                                                                                        | per doz. pairs |
| " " of all other sorts                                                                                                                                                                                                                 | at value       |
| " Tapes and Small Wares .....                                                                                                                                                                                                          | at value       |
| Woollens, mixed with Cotton, Linen, &c. ....                                                                                                                                                                                           | per yard       |
| Woollen and Worsted Yarn .....                                                                                                                                                                                                         | per cwt.       |
| Yarn, Mohair .....                                                                                                                                                                                                                     | per cwt.       |
| " of Wool or Worsted, mixed with other Materials,<br>specifying such Materials .....                                                                                                                                                   | per cwt.       |
| Yeast .....                                                                                                                                                                                                                            | per gallon     |
| " Powder .....                                                                                                                                                                                                                         | per cwt.       |
| Zinc. See <i>Spelter</i> .                                                                                                                                                                                                             |                |

All other Articles not enumerated in the foregoing List, and not properly falling under any of the general Heads, are to be particularly specified in the Returns to the Inspector General's Office.

NOTE.—Articles of Irish Produce or Manufacture are to be distinguished from British, and all Articles Shipped under the Authority of the Right Honourable the Lords of Her Majesty's Committee of Council for Trade, or of the Lords Commissioners of Her Majesty's Treasury, are to be specially distinguished from the Ordinary Exports.

## EXPORTATION.

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### PROHIBITIONS AND RESTRICTIONS OUTWARDS.

[8 and 9 Vict. cap. 86, s. 112.]

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**LOCKS and WATCHES, viz.:**—Any outward or inward box, case, or dial-plate, of any metal, without the movement in or with every such box, case, or dial-plate, made up fit for use, with the clock or watch-maker's name engraved thereon.—8 and 9 Vict. cap. 86, s. 112.

**LACE, viz.:**—Any metal inferior to silver, which shall be spun, mixed, wrought, or set upon silk, or which shall be gilt, or drawn into wire, or flatted into plate, and spun or woven, or wrought into, or upon, or mixed with lace, fringe, cord, embroidery, tambour work, or buttons, made in the gold or silver lace manufactory, or set upon silk, or made into bullion, spangles, or pearl, or any other materials made in the gold or silver lace manufactory, or which shall imitate, or be meant to imitate such lace, fringe, cord, embroidery, tambour work, or buttons: nor shall any person, export any copper, brass, or other metal, which shall be silvered or drawn into wire, or flatted into plate, or made into bullion, spangles, or pearl, or any other materials used in the gold or silver lace manufactory, or in imitation of such lace, fringe, cord, embroidery, tambour work, or buttons, or of any of the materials used in making the same, and which shall hold more, or bear a greater proportion than three pennyweights of fine silver to the pound avoirdupois of such copper, brass, or other metal. And  
—any metal inferior to silver, whether gilt, silvered, stained, or coloured, or otherwise, which shall be worked up or mixed with gold or silver, in any manufacture of lace, fringe, cord, embroidery, tambour work, or buttons.—8 and 9 Vict. cap. 86, s. 112.

**GOODS WHICH MAY BE PROHIBITED TO BE EXPORTED  
BY PROCLAMATION OR ORDER IN COUNCIL.**

Arms, ammunition, and gunpowder.

Ashes, pot and pearl.

Military and Naval stores, and any articles (except copper) which her Majesty shall judge capable of being converted into, or made useful in increasing the quantity of Military or Naval stores.

Provisions, or any sort of victual which may be used as food by man.

And if any goods shall be exported, or be waterborne to be exported from the United Kingdom, contrary to any of the prohibitions or restrictions before-mentioned, the same shall be forfeited.—8 and 9 Vict. cap. 96, s. 122.

**DUTIES OF CUSTOMS OUTWARDS.**

[8 and 9 Vict. cap. 90.]

£. s. d.

Coals, Culm, or Cinders in a Foreign Ship<sup>(1)</sup>    ton    0    4    0

When Coals are shipped in French vessels or in vessels belonging to any foreign country with which treaties of reciprocity have been concluded, and which do not enjoy the privilege of indirect trade, bond is to be given in double the amount of duty payable on the Coals; the said bond to be executed by a responsible British resident, unless the parties shall be disposed to deposit the amount of duty payable on the exportation of the Coals, to be returned on production of a Certificate of the same having been duly landed at the place for which they may have been entered.—G. O. 5th December, 1848.

No ship shall be cleared laden with Coals, Culm, or Cinders, which had not been previously brought coastwise into such port, unless the fitter's Certificates, expressing the total quantities of Coals, &c., respectively shipped, shall have been delivered; and the Collector or Controller shall retain one of such Certificates, and shall deliver the other, signed by him, to the master of the ship; and any party who shall refuse to give such Certificate, or who shall give a false one, shall forfeit £100, and the master shall, before bulk broken, deliver such Certificate to the Collector or Controller of any port in the United Kingdom to which the Coals shall be carried.—8 and 9 Vict. cap. 86, s. 157.

(1) This duty is chargeable only on ships of countries having treaty of reciprocity with this country.

Vessels belonging to the following *reciprocity Countries or States*, are privileged by treaty to take Coals, Culm, and others direct to their own Countries or States respectively, *free of duty* :

AMERICA.<sup>(1)</sup>  
 BUENOS AYRES.  
 COLUMBIA.<sup>(2)</sup>  
 EGYPT.  
 FRANCE.  
 FRANKFORT  
 MUSCAT.  
 MEXICO.  
 MALTA.<sup>(3)</sup>  
 OTTOMAN EMPIRE, including EGYPT.  
 PERU—BOLIVIAN CONFEDERATION.  
 RIO DE LA PLATA.  
 SARDINIA.  
 THE TWO SICILIES.  
 VENEZUELA.

Vessels belonging to the following *reciprocity Countries or States* being privileged by treaty and by special order, may take coals, &c., *free of duty to any foreign country*.

|                                |       |      |
|--------------------------------|-------|------|
| AUSTRIA . . . . .              | T. O. | 86   |
| BREMEN . . . . .               | T. O. | 1843 |
| DENMARK . . . . .              | T. O. | 87   |
| GREECE . . . . .               | T. O. | 1843 |
| HAMBURG . . . . .              | T. O. | 88   |
| HANOVER . . . . .              | T. O. | 1843 |
| LUBECK . . . . .               | T. O. | 87   |
| MECKLENBURG . . . . .          | T. O. | 1843 |
| NETHERLANDS . . . . .          | T. O. | 86   |
| NORWAY . . . . .               | T. O. | 1843 |
| OLDENBURG . . . . .            | T. O. | 86   |
| PORTUGAL . . . . .             | T. O. | 1843 |
| PRUSSIA . . . . .              | T. O. | 87   |
| RUSSIA . . . . .               | T. O. | 1843 |
| SWEDEN . . . . .               | T. O. | 86   |
| TUSCANY . . . . .              | T. O. | 1843 |
| URUGUAY, Republic of . . . . . | T. O. | 87   |

(1) By the 6th sect. of the 59 Geo. III. cap. 54, vessels of American build have the privilege of trading between the United Kingdom and Calcutta, Madras, Bombay, and Prince of Wales's Island. Therefore coals may be exported to those places, in American vessels free of duty.

(2) Now separated into Venezuela, New Granada, and the Equator.

(3) Any ship may take coals to Malta, Heligoland, or Gibraltar, none of the said places being considered foreign countries.—T. O. 31st October, 1842.

## ENTRY OF GOODS OUTWARDS.

*Due Entry made and Cocket granted.*—No goods shall be shipped, or waterborne to be shipped on board any ship in any port in the United Kingdom, or in the Isle of Man, to be carried to parts beyond the seas, before due entry outwards of such ship and of such goods shall have been made and Cocket granted, nor before such goods shall have been duly cleared for shipment.<sup>(1)</sup>—8 and 9 Vict. cap. 86, s. 66.

*Clearance outwards.*—No ship on board of which any goods or stores shall have been shipped in any port in the United Kingdom or in the Isle of Man, for parts beyond the seas, shall depart from such port until such ship shall have been duly cleared outwards, under forfeiture of the sum of £100 by the master.—S. 67.

*Victualling Bill.*—The master of every ship which is to depart from any port in the United Kingdom, or in the Isle of Man, for parts beyond the seas, shall, on application, receive from the Searcher a Victualling Bill for the shipment of such stores as he shall require, and as shall be allowed by the Collector and Controller, according to the voyage; and no articles shall be deemed to be stores except such as shall be upon the Victualling Bill.—S. 68.

*Master to deliver Certificate of Clearance and Particulars of Entry.*—Before any goods shall be taken on board any ship for exportation, the master shall deliver to the Collector and Controller a certificate of the clearance of such ship, of the last voyage, specifying what goods, if any, have been imported inwards for exportation, and shall also deliver an account, signed by the master or his agent, of the entry outwards of such ship; the name and tonnage of the ship, the name of the place to which she belongs, if a British ship, or of the country if a foreign ship; the name of the master, and place for which she is bound, if any goods are to be shipped for the same, and the name of the place in such port in which she is to take in her lading for such voyage: and if such ship shall have commenced her lading at some other port, the master shall state the name of any port at which any goods have been laden, and shall produce a certificate from the Searcher that the Cockets for such goods have been delivered to him, and the particulars of such account.

<sup>(1)</sup> Vessels are allowed at this port to enter outwards at the time the Master reports inwards, but the tidewaiter must not allow any goods to be shipped until the vessel shall have been discharged and rummaged.—B. O. 27th February, 1841, and 7th May, 1842.

## EXPORTATION, continued.

be written and arranged as the Collector and Controller shall require; and such account shall be the entry outwards of such ship, and if any goods be taken on board any ship before she shall have been entered outwards, the master shall forfeit £100: provided always that where it shall be necessary to lade heavy goods before the whole of the inward cargo is discharged, it shall be lawful for the Collector and Controller, to issue a stiffening order for that purpose previously to the entry outwards of the ship.—S. 69.

*Particulars required on Bills of Entry.*—The warrant for the entry outwards of any goods to be exported from the United Kingdom or the Isle of Man, to parts beyond the seas, must be fairly written, or fairly written in part, and fairly printed in part, in words at length, stating the name of the ship, master, and place to which the goods are to be exported, the name of the person entering the goods, and the quantities and proper denominations of the several sorts of goods; and shall also deliver at the same time one or more duplicates, in which all sums and numbers may be expressed in figures; and the particulars of each bill shall be arranged in such form, and the number of the duplicates shall be such as the Collector and Controller shall require.—S. 70.

*Particulars to be endorsed on Cocket.*—Before any part of the goods for which any cocket shall have been granted shall be shipped, the same shall be duly cleared with the Searcher; the particulars of the goods for each clearance shall be endorsed on such cocket, together with the number and denomination or description of the respective passages; and in the margin of each endorsement the marks and numbers of such packages; and to each such endorsement shall be subjoined in words at length an account of the total quantities of each sort of goods entered in such endorsement, and the total number of each sort of package in which such goods are contained, distinguishing such goods, if any, as are to be cleared for any bounty or drawback of Excise or Customs; and also such goods, if any, as are subject to any duty on exportation, or to any exemption from duty; and also such goods, if any, as can only be exported by virtue of some particular order or authority, or under some particular restriction or condition, or for some particular purpose or destination; and all goods shipped, not being duly cleared as aforesaid, shall be forfeited.—S. 78.

*Cocket and Shipping Bill.*—The person clearing such goods for shipment, shall, upon each occasion, produce the cocket

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**EXPORTATION, continued.**

so endorsed to the Searcher; and shall also deliver a shipping bill, or copy of such endorsement, referring by names and date to the cocket upon which such endorsement is made, and shall obtain the order of the searcher for the shipment of such goods; and the particulars to be contained in such endorsement and in such shipping bill shall be written and arranged in such form and manner as the Collector and Controller shall require.—S. 79.

*Value and Declaration.*—Upon the clearance for shipment of any goods, the produce or manufacture of the United Kingdom, or of any foreign goods formerly charged with duty, according to value, but upon which goods the duties have been repealed, an account containing an accurate specification of the quantity, quality, and value of such goods, together with a declaration to the truth of the same, signed by the exporter or his known agent, shall be delivered to the Searcher by the person clearing such goods; and if such declaration be false, the person signing the same shall forfeit 20*l.*; and it shall be lawful for the Searcher to call for the invoice, bills of parcels, and such other documents relating to the goods as he may think necessary for ascertaining the true value of the same: provided always, that if such exporter or agent shall make and subscribe a declaration before the Collector or Controller that the value of the goods cannot be ascertained in time for shipment of the same, and such declaration shall be delivered to the Searcher at the time of clearance, a further time of three months shall be allowed for the delivery of such separate shipping bill, on failure whereof, such exporter or agent shall forfeit the sum of 20*l.*—8 and 9 Vict. cap. 86, s. 81; and 9 and 10 Vict. cap. 102, s. 11.

*Endorsement Incorrect.*—If any goods which are subject to any duty or restriction on exportation, or if any goods which are to be shipped for any drawback, or bounty, shall be brought to any quay, wharf, or other place, to be shipped, and such goods shall not agree with the endorsement on the cocket, or with the shipping bill, the same shall be forfeited; and if any goods prohibited to be exported, be found in any package brought as aforesaid, such package, and everything contained therein, shall be forfeited.—S. 84.

*Clearance Requirements.*—Before any ship shall be cleared outwards at any port in the United Kingdom, or in the Isle of Man, for parts beyond the seas, with any goods on board, the master shall deliver a content of such ship to the Searcher, setting forth the name and tonnage of such ship,

## EXPORTATION, continued.

and the place of her destination, the name of the master, and an account of the goods shipped on board, and of the packages containing such goods, and of the marks and numbers upon such packages, and a like account of the goods on board, if any, which have been reported inwards for exportation in such ship, so far as any of such particulars can be known by him; and also, before the clearance of such ship, the cockets, with the endorsements, and clearances thereon for the goods shipped, shall be finally delivered by the respective Searchers of such goods, to the Searcher who shall file the same together, and shall attach with a seal a label to the file, showing the number of cockets contained in the file, and shall compare the particulars of the goods in the cockets with the particulars of the goods in such content, and shall attest the correctness thereof by his signature on the label and on the content; and the master of the ship shall make and sign a declaration before the Collector or Controller of the truth of such content, and shall also answer to the Collector or Controller such questions concerning the ship, the cargo, and the intended voyage, as shall be demanded of him; and thereupon the Collector or Controller shall clear such ship for her intended voyage, and shall notify such clearance and the date thereof upon the content, and upon the label to the file of cockets, and upon the victualling bill, and also in the book of ships' entries outwards, for the information of all parties interested, and shall transmit the content and the cockets, and the victualling bill to the Searcher; and the particulars to be contained in such content shall be written and arranged in such form and manner as the Collector and Controller shall require.—S. 86.

*File of Cockets and Victualling Bill.*—The file of cockets and the victualling bill shall thereupon be delivered by the Searcher to the master of such ship, at such station within the port, as shall be appointed by the Commissioners of Her Majesty's Customs, and such file of cockets and victualling bill shall be kept by the master as the authority for departing from the port, with the several packages of goods and stores on board, so far as they shall agree with the particulars in the endorsements on such cockets or with such victualling bill.—S. 87.

*Vessels not to be cleared under certain conditions.*—It shall not be lawful for any officer of Customs to clear out any steam-vessel of 100 tons burden or upwards, for any voyage to parts beyond the seas, without being provided with a hose, for the purpose of extinguishing fire, capable of being connected with the engines of the vessel; or, being an iron

**EXPORTATION, continued.**

steam-vessel, the building of which shall have been commenced after the passing of this act, without being divided by transverse water-tight partitions, so that the fore-part of the vessel shall be separated from the engine-room by one of such partitions, and so that the after-part of such vessel shall be separated from the engine-room by another of such partitions. Nor shall it be lawful to clear out any steam or other vessel of 100 tons burden or upwards for any voyage to parts beyond the seas, unless such vessel be provided with such boats as are hereinafter specified.(')—9 and 10 Vict. cap. 100, ss. 2, 5, 8.

*Restrictions as to Package apply both to Importation and Exportation.*—All goods subject to restrictions as to package upon the importation thereof into the United Kingdom, shall be subject to the same restrictions when such goods are brought into the United Kingdom for exportation in the ship in which they are so brought; and all goods so brought contrary to such restrictions, whether reported for exportation in the same ship or not, shall be forfeited.—9 and 10 Vict. cap. 102, s. 5.

(') See abstract of an act for the regulation of steam navigation, p. 104.

## SHIPS' STORES.

ENACTMENTS AND REGULATIONS IN RESPECT TO  
SHIPS' STORES.

*Surplus Stores subject to the same duty as Goods.*—Be it enacted, that the surplus stores of every ship arriving from parts beyond the seas in the United Kingdom, or in the Isle of Man, shall be subject to the same duties and the same prohibitions, restrictions, and regulations as the like sort of goods shall be subject to, when imported by way of merchandise; but if it shall appear to the Collector and Controller that the quantity or description of such stores is not excessive or unsuitable, under all the circumstances of the voyage, it shall be lawful for them to permit such *surplus stores* to be entered for the private use of the Master, Purser, or Owner of such ship, or of any Passenger of such ship, to whom any such surplus stores may belong, on payment of the proper duties, or to be warehoused for the future use of such ship, although the same could not be legally imported by way of merchandise.<sup>(1)</sup>—8 and 9 Vict. cap. 86, s. 35.

*To be cleared in one year, or sold.*—The surplus stores of ships warehoused, shall be duly cleared either for exportation or home use, within one year from the date of entry, unless further time be given by the Lords of the Treasury; and if any such goods be not so cleared, it shall be lawful

<sup>(1)</sup> Surplus stores of one vessel may be transferred for the use and consumption of the crew, &c., of any other vessel requiring them, on the usual regulations in regard to the shipment of stores being duly complied with; and being subject also to the restrictions of the 16th sect. of 8 and 9 Vict. cap. 91, in regard to the clearance of the goods from the warehouse within one year from their being first deposited herein, without special application to the Board.—B. O. 2nd May, 1835.

On the entry of surplus stores which require documentary proof of produce, the master of the vessel is in future to be required to make a declaration on the warrant, that the articles so entered are the produce of the British Possessions where the same were shipped.—B. O. 6th June, 1832.

Officers are not to act upon any request for the shipment of goods as stores until the usual bond shall have been given.—B. M. 13th Sept., 1843.

**SHIPS' STORES, continued.**

for the Commissioners of H. M. Customs to cause to be sold, and the produce shall be applied to the payment of the warehouse rent and charges; and the overplus shall be paid to the proprietor.—8 and 9 Vict. cap. 9

*Burden of Ship, and duration of Voyage.*—Stores shipped without entry or payment of any duty for a ship of the burden of 60 tons at least, (1) bound upon a voyage to foreign parts, the probable duration of which, out and home, will not be less than 40 days, provided always that such stores shall be duly borne upon the Victualling Bill, and be shipped in such quantities, and subject to such direct regulations as the Commissioners of Customs shall direct.—S. 19.

*Rum as Stores.*—Any Rum of the British Plantations may be delivered into the charge of the Searcher, to be shipped as stores for any ship, without entry or payment of duty; and any surplus stores of any ship may be delivered into the charge of the Searcher, to be re-shipped as stores for the same ship or for the same master in another ship, without entry or payment of duty, such Rum and such surplus stores being duly borne upon the Victualling Bills of such ships respectively; and if the ship for the future use of which any surplus stores have been warehoused, shall have been broken up, or if such stores may be so delivered for the use of any other ship belonging to the same owners, or may be entered for the payment of duty, (2) and delivered for the private use of the owners, or master or purser of such ship.—S. 20.

(1) See G. O. p. 153, according privileges to vessels proceeding to Africa, and vessels trading to the Azores.

(2) Rum, surplus stores on board ships from the British Possessions generally, may be admitted to entry at the British Plantations, provided the Landing Officers can certify by endorsement on the bill that it is the produce of a British Possession in America; they must also make proof that the same was shipped in the United Kingdom as stores.—B. O. 4th Dec., 1845.

On the clearance of vessels coastwise in London to take in cargo for foreign parts, the Searchers are to apprise the Collectors and Controllers at the outports where the vessels may be bound, of the quantity and description of the goods shipped as stores on board the vessels; and that bond has been given by the masters of the vessels, that no part of such stores shall be consumed by the crews, or any other persons, or opened or altered, until the vessels have actually been cleared for foreign voyages; and that the Collectors and Controllers at the outports do in like manner cause a similar communication to be made to the Searchers at such ports where the outward cargoes are to be taken on board, and that the Searchers at such ports are to ascertain that the goods so shipped are actually on board the vessels on their arrival, and have neither been consumed nor run on shore during the coasting voyage, and if they find them to be so, they are to report the same to the Board.—B. M. 19th Feb., 1833.

## STORES, continued.

*of Stores to be borne on the Victualling Bill.*—No stores be shipped for the use of any ship bound to parts beyond the seas, nor shall any goods be deemed or admitted to be stores, except such as shall be borne upon the Victualling bill duly granted for such ship,<sup>(1)</sup> nor shall any stores be shipped, or waterborne to be shipped, except under the care of proper officers, on pain of forfeiture.—8 and 9 Vict. c. 66, s. 66.

*of having Stores on Board, to be cleared.*—No ship out of which any goods or stores shall have been shipped for export in the United Kingdom, or in the Isle of Man, for beyond the seas, shall depart from such port until such ship shall have been duly cleared outwards for her intended voyage, under forfeiture of 100*l.* by the master of such ship. 37.

**PACKING FOR STORES.**—The repacking of goods for ship-stores is to be confined to the following articles, and in no case may the same be allowed to be repacked into smaller sized packages than the quantities specified against respective articles, viz.:—<sup>(\*)</sup>

|                     | Packages. |                                | Packages. |
|---------------------|-----------|--------------------------------|-----------|
| Tea . . . . .       | 7lbs.     | Rice . . . . .                 | 56lbs.    |
| Tea . . . . .       | 7 "       | Almonds out of the shell . . . | 7 "       |
| Sugar . . . . .     | 56 "      | Ditto in the shell . . . . .   | 28 "      |
| Ind Sugar . . . . . | 28 "      | Butter . . . . .               | 28 "      |
| Its . . . . .       | 14 "      | Cheese . . . . .               | 14 "      |
| s . . . . .         | 14 "      | Cocoa . . . . .                | 28 "      |
| so . . . . .        | 14 "      | Brandy . . . . .               | 5gall.    |
| . . . . .           | 4 "       | Rum . . . . .                  | 5 "       |
| offee . . . . .     | 28 "      | Geneva . . . . .               | 5 "       |
| ies. . . . .        | 56 "      |                                |           |

Its required in larger quantities must be shipped in one entire.—G. O. 15th December, 1843.

It should appear at any time that goods shipped from the houses by cocket as cargo have been used as stores, or otherwise disposed of, during the voyage, and not accounted

before a victualling bill is issued, the Searchers are required to assist with regard to vessels taking cargoes, that they are regularly cleared outwards, and with respect to vessels proceeding in ballast, that a victualling bill be issued until the master's ballast declaration be issued, properly endorsed by the Clerk of the Bonds.—B M. 9th Jan.,

This order does not apply to cases where with reference to the provisions of the crew and the duration of the voyage so large a quantity of article may not be required.—G. O. 20th April, 1844.

## SHIPS' STORES, continued.

for to the satisfaction of the Commissioners of Customs bond entered into will be put in suit and the full penalty enforced.—B. M. 29th March, 1843.

No foreign vessel is to be permitted to proceed in from one British port to another without a victuallin nor unless due clearance of such vessel shall have been and certified thereon.—G. O. 14th January, 1845.

Spirits in excess of what may be deemed a fair allowance for present use on board foreign vessels resorting to the of the United Kingdom, are to be secured in the Customs warehouse until their departure.—B. O. 29th January

Coasting vessels not allowed to ship bonded goods stores.—B. M. 14th May, 1839.

Surplus stores to be examined at landing.—B. M. 1 June, 1832.

Biscuit.—Ships' returned stores taken out under act 6 Vict. cap. 92, if in a condition to be used as stores warehoused for re-shipment as stores; or if unfit for but fit for human food, to be warehoused for export and such biscuit, if unfit for human food, may be admitted entry at 10 per cent. *ad valorem*; and parties re-warehouse such surplus stores permitted to take out such biscuit require to be rebaked or aired, bond being given to re-warehouse equivalent quantity to the warehouse, as provided for 39th sect. of the Warehousing Act.—G. O. 18th December

Surplus stores left on board any importing vessel, to proceed coastwise only, must be placed under seal; a particular account thereof transmitted by letter in due time from the proper officers to the Collector and Comptroller at the port of destination; and in all cases where the quantity of high-duty goods appears excessive, a special licence must be required.—G. O. 21st November, 1845.

Spirits reported as stores, left on board vessels, whether British or Foreign, to be secured in future under official seal in a place on board, to be selected by the Tide Surveyor, and set apart for that purpose, instead of placing the packages themselves. G. O. 6th November, 1845.

A diversity of practice having prevailed in London and the outports, in regard to the shipment as stores of goods not legally admissible for home use, and which had been bonded for exportation only, the Board are of opinion that such goods cannot legally be shipped as stores.—G. O. 1st May, 1837.

## s' STORES, continued.

legal sized packages of warehoused goods forwarded one warehousing port to another, shall be forwarded in accordance with the warehousing regulations, and all packages of less than the legal size, and all packages removed as stores from one warehousing port to a port not a warehousing port, shall be moved under a special bond.—G. O. 23rd July, 1843.

Cargo shipped under bond in bags for stores may be re-packed into casks on board the exporting vessel, such repacking may be allowed on application to the Searcher at the station at which the vessel may be lying; and repacking bags into the ship's locker for preservation will be allowed in future, on application to the Searcher, as before. The operation taking place under the superintendence of the Tide Surveyor on board, who is to make an entry of the particulars in his book, and the Customs' seal is to be applied to the repacked packages by the Tide Surveyor in the same manner.—G. O. 25th April, 1843, and 8th February, 1844.

Vessels of 50 tons or upwards proceeding to the coast of America on coasting voyages, are to be allowed to receive cargo under the usual regulations as to quantities, the duration of such voyages out and home being estimated at 330 days.—G. O. 29th September, 1843.

Perishable goods may be shipped as stores on board vessels bound to the Azores of not less burden than 50 tons.—G. O. 1st June, 1847.

British vessels which under the former mode of admeasurement would have been entitled to a supply of bonded cargo as stores, shall still be entitled to that privilege, although by the present mode of admeasurement they may be of the burden of 70 tons.—G. O. 24th December, 1847.

In a view of preventing the frauds which are alleged to have been committed in the illegal landing in the British Possessions abroad, of articles which had been shipped duty free, the following regulations, in this country, the victualling bill on which the quantity of each article shipped as stores is recorded, is in future to be placed on the file of caskets, under seal, in order to require its production to the officers of Customs at the port of arrival, who will be thereby enabled to ascertain what cargo has been shipped as stores, and to take the necessary measures to prevent the illicit landing of such part as has not been expended on the outward voyage.—G. O. 1st April, 1853.

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**SHIPS' STORES, continued.**

Spirits in stone bottles not exceeding the size of quart bottles are allowed to be shipped as stores, in cases, each containing one dozen reputed quart bottles.—G. O. 9th May, 1843.

With reference to the General Order <sup>1843</sup>, by which no bonded goods are allowed to be removed from one place to another for shipment as stores, when the employment of an officer for the purpose of following the goods may be necessary, except at the expense of the parties, the Board direct that the principle of charging the parties with a moiety only of the day's pay of the officer in cases in which he may have been also employed by the crown during a part of the day, (which is acted upon in London under Board's Minute of 10th December last,) should be extended to the outports.—G. O. 27th March, 1847.

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**FISH MANUFACTURED GOODS ALLOWED  
TO BE SHIPPED AS STORES  
ON BOUNTY OR DRAWBACK.**

[B. M., 29th Nov., 1832.]

Beer, and Porter, British Excisable Goods, (together or separate,) one quart per day for the master, each mate, and each passenger.

3. (1)—Half-an-ounce per day for each person on board.  
4. ar.—British refined, three ounces per day for the master, each mate, and each cabin passenger.

its. (2)—British, Irish, and Scotch, may be shipped as stores, under the same regulations as British Plantation Rum.

5. coo. (3)—British manufactured or Foreign Segars, half-an-ounce per day per man.

6. gar.—Half-a-pint per week for each person on board.

7. r and. Biscuit made in the United Kingdom, and substituted for foreign Wheat, under the provisions of the Act 5 and 6 Vict.—1 lb. fine biscuit and  $\frac{1}{2}$  lb. flour for each officer and cabin passenger, and  $1\frac{1}{2}$  lb. common ship's biscuit, and  $\frac{1}{2}$  lb. of flour for each of the crew and steerage passengers per day.—G. O. 15th Sept., 1842.

All soap shipped as stores shall be entered, and the drawback paid and paid under the laws and regulations for shipping soap as andise to foreign parts, and shall be subject to such regulations Customs as goods allowed to be shipped as stores,  **duty free**, are t.—3 Wm. IV. cap. 16, s. 4.

8. British, Scotch, or Irish spirits, mixed with foreign rum or , or colonial spirits in bond, may be shipped as stores, but such are to be deemed foreign, and are to be shipped in the same proportion as foreign spirits.—B. O. 5th Jan., 1839.

9. Masters of vessels engaged in foreign voyages generally, are d the option of shipping either half-an-ounce of British manufactured tobacco, or half-an-ounce of unmanufactured or negrohead tobacco per day, per man.—B. O. 19th July, 1833.

## FOREIGN GOODS

ALLOWED TO BE SHIPPED AS STORES FROM  
THE BONDED WAREHOUSE.

[B. M. 29th November, 1832.]

Coffee or Cocoa . . . . . 1 ounce } per day for each  
Tea . . . . .  $\frac{1}{2}$  ounce } person on board,  
with the option of shipping the entire quantity re-  
quired for the voyage of either kind of those articles,  
half-an-ounce of tea being considered equal to one  
ounce of Coffee or Cocoa.

Fruits, dried.<sup>(1)</sup>—2 lbs. per week for each person on board.

Rice.—2 lbs. per week for each person on board

Segars.<sup>(2)</sup>—Foreign Segars, half-an-ounce per day for the  
master, each mate, and each cabin passenger.

Spirits.<sup>(3)</sup>—Viz. ; Brandy.<sup>(4)</sup> Geneva, Rum, (British Planta-  
tion,) half-a-pint per day for each person.

Sugar (Raw) and Molasses, together or separate, two ounces  
per day for each person.

<sup>(1)</sup> Plums, commonly called French Plums, and Prunellos may be  
shipped direct from the warehouse, free of duty, for the stores of vessels  
outward bound.—B. O. 16th August, 1834.

<sup>(2)</sup> The entire quantity of foreign Segars is to be shipped in one  
package.

<sup>(3)</sup> No objection exists to one-half or the whole quantity of spirits  
allowed to be shipped as stores, being either British Plantation Rum  
or British Spirits, bonded with the Excise, at the option of the parties.—  
G. O. 31st July, 1838.

<sup>(4)</sup> Brandy may be shipped for medicinal purposes, duty free, from  
the bonded warehouses, on board vessels sailing on temperance prin-  
ciples, in the proportion of one-tenth of the total quantity of Brandy  
and other Spirits allowable; and such Brandy may be shipped in store  
jars if the whole quantity be in one package.—G. O. 12th April, 1844.

**Wine.** <sup>(1)</sup>—One quart per day for the master, each mate, and each cabin passenger.

**Butter, Cheese, and Hams.**—A quarter of a pound of each per day for each person on board.—T. O. 25th November, 1842.

**Tongues.**—Oxen and Pigs—pickled or dried, in the like quantities and in lieu of Hams.—B. O. 2nd April, 1844.

**Cocoa Paste.**—The growth and manufacture of a British Possession may be shipped as stores, free of duty.—G. O. 16th June, 1843.

**Cane Juice or Syrup.**—In substitution for Sugar and Molasses, in such proportions as may be deemed necessary, the total quantity, however, is not to exceed the rate of 2 ounces per day for each person, or 3 ounces per day for each person on board vessels sailing under Temperance principles.—T. O. 6th August, and B. O. 11th August, 1847.

<sup>(1)</sup> Wine bottled in the bonded warehouses for exportation may be shipped as stores in packages containing not less than one dozen reputed quart, or two dozen reputed pint bottles.—B. M. 10th April, 1834.

Duty-paid Wine may be shipped as stores for drawback, under the usual regulations, in not less than three dozen reputed quart bottles in each case.—T. O. 13th February, 1836.

Wine may be shipped instead of Spirits, or a proportion of each description, free of duty, one pint of the former being deemed equivalent to half-a-pint of the latter, but the quality of the wine is to be left to the discretion of the parties.—B. M. 10th August, 1833.

**NOTE.**—These articles and quantities are to be allowed to be shipped as stores, calculated according to the following list, with the addition of 25 per cent., to guard against the casualties of the voyage.

## STORES.

A List of the average number of Days at which may be estimated the duration of a Voyage from the United Kingdom to the different Ports enumerated, and back.

| Ports.              | Days. | Ports.               | Days. | Ports.               | Days. |
|---------------------|-------|----------------------|-------|----------------------|-------|
| Ato .....           | 100   | Cape de Verde Is-    |       | Dominica .....       |       |
| Algiers .....       | 120   | lands, viz.          |       | Davis' Straits ..... |       |
| Almeria .....       | 100   | St. Antonio,         | } 100 | Embsen .....         |       |
| Azores Islands .... | 90    | St. Vincent,         |       | Elbing .....         |       |
| Alicant .....       | 110   | St. Jago,            |       | Elsineur .....       |       |
| Altea .....         | 110   | Ceuta .....          | 120   | Elba Isle .....      |       |
| Antigua .....       | 180   | Canary Isles .....   | 95    | Essequibo .....      |       |
| Augustine's Bay ..  | 150   | Christiana .....     | 100   | Faro Islands, }      |       |
| Ancona .....        | 160   | Copenhagen .....     | 100   | North Sea }          |       |
| Alexandria .....    | 180   | Cette .....          | 130   | Faro Island, }       |       |
| Ascension Island .. | 240   | Civita Vecchia ...   | 130   | Canaries }           |       |
| Archipelago Isles.. | 180   | Corsica, Isle of ... | 130   | Ferrol .....         |       |
| Annabona .....      | 180   | Cayenne .....        | 180   | Fayal .....          |       |
| Archangel .....     | 120   | Cape Hayti .....     | 210   | Fernando Po .....    |       |
| Australia .....     | 420   | Charlestown .....    | 120   | Falkland Islands ..  |       |
| Alexandretta ....   | 180   | Chesapeake Bay ..    | 120   | Friendly Islands ..  |       |
| Aquapulco, Mexico   | 450   | Cuba .....           | 210   | Gottenburg .....     |       |
| Bremen .....        | 42    | Curacoa .....        | 180   | Gibraltar .....      |       |
| Bayonne .....       | 80    | Cronstadt .....      | 100   | Genoa .....          |       |
| Bilboa .....        | 80    | Candia, Isle of ...  | 160   | Grenada .....        |       |
| Bordeaux .....      | 80    | Cephalonia .....     | 160   | Guadaloupe .....     |       |
| Bergen .....        | 100   | Corfu Isle .....     | 160   | Greek Islands and }  |       |
| Bona .....          | 120   | Calabar .....        | 180   | Greece .....         |       |
| Bornholm .....      | 100   | Cape Coast Castle..  | 200   | Gallipoli .....      |       |
| Barcelona .....     | 110   | Carthagen, Spanish   |       | Greenland Fishery .. |       |
| Bay of Roses .....  | 110   | Main .....           | 240   | Goree .....          |       |
| Baltimore .....     | 120   | Cape St. Mary ....   | 180   | Guayaquil .....      |       |
| Bahama Isles ....   | 150   | Constantinople ....  | 180   | Gaugapatam .....     |       |
| Barbadoes .....     | 180   | Columbia River ..    | 700   | Hamburgh .....       |       |
| Berbice .....       | 180   | Cumana .....         | 240   | Heligoland .....     |       |
| Bermuda .....       | 120   | Cyprus .....         | 180   | Hayti .....          |       |
| Boston .....        | 120   | Cape of Good Hope    | 240   | Halifax .....        |       |
| Bahia .....         | 200   | Calloa .....         | 400   | Havana .....         |       |
| Brazils .....       | 200   | Coquimbo .....       | 400   | Honduras .....       |       |
| Buenos Ayres ....   | 240   | Chili .....          | 360   | Hudson's Bay ....    |       |
| Bay of Campeachy .. | 240   | Calcutta .....       | 400   | Hobart Town .....    |       |
| Barcelor .....      | 365   | Columbo .....        | 365   | Iceland .....        |       |
| Bombay .....        | 365   | Ceylon .....         | 365   | Ivica .....          |       |
| Bengal .....        | 400   | Cuddalore .....      | 400   | Italy .....          |       |
| Botany Bay .....    | 420   | China .....          | 420   | Isle of Sable .....  |       |
| Batavia .....       | 400   | Canton .....         | 420   | Ionian Isles .....   |       |
| Corunna .....       | 80    | Dantzic .....        | 100   | Islands in the }     |       |
| Cadis .....         | 90    | Drontheim .....      | 100   | Archipelago }        |       |
| Carlsrona .....     | 100   | Delaware Bay ....    | 130   | Isle of France and } |       |
| Carthagen .....     | 100   | Demerara .....       | 160   | Bourbon .....        |       |

s, continued.

| Days.            | Ports.                       | Days. | Ports.                 | Days. |
|------------------|------------------------------|-------|------------------------|-------|
| a .....          | 210 New South Wales ..       | 400   | Salerno .....          | 130   |
| .....            | 400 New Zealand .....        | 400   | Sardinian Isle .....   | 130   |
| berg .....       | 100 Negapatam .....          | 400   | St. Andero .....       | 80    |
| .....            | 80 Oporto .....              | 80    | St. Ubes .....         | 80    |
| .....            | 100 Odessa .....             | 240   | Susa .....             | 120   |
| rn .....         | 130 Otaheite .....           | 420   | Savannah .....         | 150   |
| Island .....     | 130 Owhyhee .....            | 420   | Syracuse .....         | 140   |
| ara .....        | 240 Petersburg .....         | 100   | St. Augustine's Bay .. | 150   |
| ception .....    | 400 P'illau .....            | 100   | St. Bartholomew ..     | 180   |
| .....            | 430 Placentia Harbour ..     | 120   | St. Croix .....        | 180   |
| ones .....       | 400 Port Saint John, }       | 120   | St. Christopher's ..   | 280   |
| troom .....      | 100 Newfoundland }           | 210   | St. Domingo .....      | 110   |
| a .....          | 100 Port-au-Prince, }        | 210   | St. Eustatia .....     | 180   |
| ra .....         | 90 Hayti }                   | 210   | St. Lucia .....        | 180   |
| l .....          | 100 Palermo .....            | 130   | St. Martin .....       | 180   |
| lore .....       | 120 Pensacola .....          | 100   | St. Thomas .....       | 180   |
| ca .....         | 110 Philadelphia .....       | 120   | St. Vincent .....      | 180   |
| ca .....         | 110 Porto Rico .....         | 210   | Salonica .....         | 280   |
| iles .....       | 130 Providence, Baha- }      | 160   | Santa Martha .....     | 240   |
| na .....         | 130 ma Islands }             | 160   | St. Salvadore, }       | 200   |
| real .....       | 150 Pernambuco .....         | 190   | or Bahia ... }         | 200   |
| .....            | 140 Porto Bello .....        | 240   | St. Sebastian .....    | 210   |
| nico .....       | 210 Para .....               | 185   | Senegal .....          | 180   |
| galante .....    | 180 Panama .....             | 420   | Sierra Leone .....     | 180   |
| nichi .....      | 180 Peru .....               | 400   | Scanderoon .....       | 180   |
| erratt .....     | 180 Philippine Islands ..    | 420   | Syra .....             | 180   |
| ham .....        | 180 Pondicherry .....        | 400   | Smyrna .....           | 180   |
| Video .....      | 230 Pelew Islands .....      | 420   | St. Helena .....       | 240   |
| gascar .....     | 270 Quebec .....             | 150   | Sydney, N. S. Wales .. | 400   |
| o .....          | 450 Queen Anne's Point ..    | 180   | Sumatra .....          | 400   |
| tius .....       | 270 Rochelle .....           | 80    | Society Islands .....  | 420   |
| us .....         | 400 Revel .....              | 100   | Swan River .....       | 365   |
| ar .....         | 365 Riga .....               | 100   | Singapore .....        | 365   |
| ca .....         | 400 Rugen .....              | 100   | Surat .....            | 365   |
| la .....         | 420 Rome .....               | 130   | Sandwich Isles .....   | 420   |
| alore .....      | 365 Rhode Island .....       | 180   | South Sea Fishery      |       |
| ipatam .....     | 400 River Gambia .....       | 190   | 4 years                |       |
| .....            | 365 Rio Grande .....         | 200   | Tangiers .....         | 120   |
| .....            | 80 Rio Janeiro .....         | 200   | Trinity Bay .....      | 120   |
| undland .....    | 120 Salee .....              | 120   | Tunis .....            | 120   |
| Bergen .....     | 100 Stettin .....            | 100   | Tarragona .....        | 110   |
| s .....          | 130 Stockholm .....          | 100   | Tonningen .....        | 49    |
| anne .....       | 130 St. Antonio }            | 95    | Toulon .....           | 80    |
| .....            | 130 St. Jago }               | 95    | Tripoli .....          | 120   |
| .....            | 180 St. Vincent }            | 95    | Teneriffe .....        | 95    |
| Scotia .....     | 120 St. John's, New- }       | 120   | Tortola .....          | 180   |
| Fork .....       | 120 foundland }              | 120   | Trinidad .....         | 180   |
| Brunswick .....  | 120 St. Mary's .....         | 95    | Tobago .....           | 180   |
| Port .....       | 120 St. Michael's, Azores .. | 180   | Trieste .....          | 160   |
| Providence ..... | 160 St. John's, New }        | 120   | Truxillo .....         | 410   |
| Orleans .....    | 190 Brunswick }              | 120   | Timor .....            | 420   |
| Guinea .....     | 400 St. Andrew, ditto ..     | 125   | Tellicherry .....      | 365   |

## STORES, continued.

| Port.             | Days. | Port.             | Days. | Port.            |   |
|-------------------|-------|-------------------|-------|------------------|---|
| Tranquebar.....   | 400   | Vera Cruz .....   | 260   | Wyburg .....     | 1 |
| Trincomalee ..... | 380   | Venezuela .....   | 240   | Zara.....        | 1 |
| Vigo.....         | 80    | Valdivia .....    | 400   | Zea .....        | 1 |
| Valentia .....    | 110   | Valparaiso .....  | 400   | Zante Isle ..... | 1 |
| Venice.....       | 160   | Van Diemen's Land | 360   |                  |   |

NOTE.—For such places as are not included in the foregoing list the same allowance should be granted as is given to the place situated nearest thereto.

## RENT ON STORES. (1)

RENT of Surplus Stores deposited in the Queen's Warehouse in London and at the Outports.

|                                                                   |               |
|-------------------------------------------------------------------|---------------|
| Wine, Spirits, and Cordials, in bottles not exceeding two gallons | Nil. per week |
| Two gallons and under six ditto                                   | 1d. "         |
| Six gallons and upwards                                           | 2d. "         |
| Packages of dry Goods requiring one cubic foot of room            | 1d. "         |
| Ditto more than one cubic foot                                    | 2d. "         |

B. M. 22d November, 1833; G. O. 7th April, 1834

RENT on Stores of Naval Officers deposited in the Queen's Warehouse after the same shall have remained in the warehouse twelve months, viz. (1)—

|                                                                            |              |
|----------------------------------------------------------------------------|--------------|
| Packages containing Wines, Spirits, or Cordials, not exceeding six gallons | 1d. per week |
| Ditto exceeding six gallons                                                | 2d. "        |
| Packages of Dry Goods requiring one cubic foot of room                     | 1d. "        |
| Ditto exceeding one cubic foot                                             | 2d. "        |

G. O. 30th July, 1834

(1) Warehouse rent is not to be charged on goods seized or detained as deposited in the Queen's warehouse, except where the Board's orders for the delivery of the goods have not been complied with, and the goods taken away by the parties within fourteen days from the date of the order; in which case the goods are to be charged with rent for the time they remain in warehouse after the prescribed period of fourteen days.—G. O. 16th July, 1829.

All derelict goods may be stored rent free, in cases where the warehouse can afford sufficient accommodation for the goods, and provided the Crown be put to no expense thereby.—G. O. 14th Sept., 1830.

**RENT ON GOODS  
DEPOSITED IN THE QUEEN'S WAREHOUSE.**

| IN LONDON AND AT THE OUTPORTS.                                                                                                   |  | Per Week.<br>s. d. |
|----------------------------------------------------------------------------------------------------------------------------------|--|--------------------|
| large Cases and Vats, containing Toys and other Merchandise, and Packages of Wine, and other liquids . . . . .                   |  | 0 6 each           |
| Packages of Baggage, small Packages of Presents, viz. boxes, kegs, jars, &c. . . . .                                             |  | 0 2 each           |
| — not before described (except Tobacco) . . . . .                                                                                |  | 0 4 each           |
| G. O. 22nd Nov., 1823.                                                                                                           |  |                    |
| Packages above 60 and not above 80 cubic feet . . . . .                                                                          |  | 0 8 each           |
| "      80      "      100      "      . . . . .                                                                                  |  | 1 0 each           |
| and for every 10 cubic feet in addition . . . . .                                                                                |  | 0 6 each           |
| <i>Rent to commence on the second day after the packages shall have been deposited in the warehouse.—B. M. 14th April, 1843.</i> |  |                    |

| TOBACCO RENT IN LONDON.                                                                                                                       |  |      |
|-----------------------------------------------------------------------------------------------------------------------------------------------|--|------|
| For every hogshead when deposited in the warehouse . . . . .                                                                                  |  | 2 0  |
| For every hogshead when taken out of the warehouse, viz.—                                                                                     |  |      |
| For any period not exceeding five years . . . . .                                                                                             |  | 2 0  |
| Exceeding five years, and not exceeding six years . . . . .                                                                                   |  | 6 0  |
| and for every year, or part of a year, beyond that period . . . . .                                                                           |  | 4 0  |
| For every hogshead of Damaged Tobacco, remaining in the warehouse beyond 14 days after repacking for exportation, for every package . . . . . |  | 0 4½ |
| B. O. 25th Feb., 1830.                                                                                                                        |  |      |

| ON BERRONS, BALES, OR OTHER PACKAGES,<br>UNDER 150 lbs. WEIGHT.                                |  | Per Package.<br>s. d. |
|------------------------------------------------------------------------------------------------|--|-----------------------|
| For any period not exceeding five years . . . . .                                              |  | 0 9                   |
| For every year, or part of a year, exceeding five years, and not exceeding six years . . . . . |  | 2 3                   |
| and for every year, or part of a year, beyond six years . . . . .                              |  | 1 6                   |
| B. O. 10th Dec., 1836.                                                                         |  |                       |

| AT THE OUTPORTS.                                                                                                 |  | Per Week.<br>s. d. |
|------------------------------------------------------------------------------------------------------------------|--|--------------------|
| For every hogshead . . . . .                                                                                     |  | 0 1½               |
| <i>To commence at the expiration of 18 months from the date of warehousing the same.—T. O. 19th March, 1830.</i> |  |                    |
| For every hogshead remaining in the warehouse beyond 14 days after reweighing each package . . . . .             |  | 0 6                |
| Act 29 Geo. III., cap. 68, s. 56.                                                                                |  |                    |

**A TABLE OF THE RATES**  
**TO BE**  
**CHARGED FOR RENT UPON GOODS**  
**WAREHOUSED IN THE**  
**CROWN'S PREMISES IN IRELAND. (1)**

|                                             | Rent per Week |             |
|---------------------------------------------|---------------|-------------|
|                                             | s.            | d.          |
| Almonds, per barrel . . . . .               | 0             | 1 each      |
| — per bale under 4 cwt. . . . .             | 0             | 1½ each     |
| — per box . . . . .                         | 0             | 0½ each     |
| Anchovies, per barrel . . . . .             | 0             | 4 per score |
| — per keg . . . . .                         | 0             | 4 per score |
| Apples, per barrel . . . . .                | 0             | 0½ each     |
| Biscuits in bags, about 1 cwt. . . . .      | 0             | 0½ per bag  |
| Baggage. Passengers', per package . . . . . | 0             | 1 each      |
| Barley, Pearl, barrel or keg . . . . .      | 0             | 0½ each     |
| Bottles, empty, per hamper . . . . .        | 0             | 1 each      |
| Books, per box . . . . .                    | 0             | 1½ each     |
| — per pack or chest . . . . .               | 0             | 2 each      |
| Cheese, Parmesan, tub or case . . . . .     | 0             | 1 each      |
| — loose . . . . .                           | 0             | 4 per ton   |
| Capers, per barrel . . . . .                | 0             | 0½ each     |
| Cantharides, per case under 4 cwt. . . . .  | 0             | 2 each      |
| Currants, per butt . . . . .                | 0             | 3 each      |
| — per pipe . . . . .                        | 0             | 2 each      |
| — per carotel . . . . .                     | 0             | 1½ each     |
| — per barrel . . . . .                      | 0             | 1 each      |
| Coffee and Cocoa . . . . .                  | 0             | 8 per ton   |
| Cocoa Shell . . . . .                       | 0             | 6 per ton   |
| Candles, per case . . . . .                 | 0             | 1 each      |
| Earthenware, per case or crate . . . . .    | 0             | 1½ each     |
| Figs, drums . . . . .                       | 1             | 0 per 100   |
| — ½ and ¼ drums . . . . .                   | 0             | 6 per 100   |
| — frails . . . . .                          | 1             | 0 per 100   |
| Flour . . . . .                             | 0             | 2½ per ton  |
| Ginger, per bag . . . . .                   | 1             | 3 per 100   |
| Grapes, per cask or jar . . . . .           | 2             | 0 per 100   |

(1) As revised and approved by B. O. 15th Aug., 1846.

|                                      | Rent per Week. |                |
|--------------------------------------|----------------|----------------|
|                                      | s.             | d.             |
| rhorn, per case or tub . . . . .     | 0              | 1½ each        |
| r bag . . . . .                      | 0              | 1½ each        |
| pocket . . . . .                     | 0              | 1 each         |
| , per barrel . . . . .               | 2              | 0 per 100      |
| . . . . .                            | 0              | 1 per ton      |
| . . . . .                            | 0              | 4 per ton      |
| . . . . .                            | 0              | 1 per ton      |
| , per case or barrel . . . . .       | 0              | 1 each         |
| t, per bale, under 2 cwt. . . . .    | 0              | 1 each         |
| per bale . . . . .                   | 0              | 1 each         |
| r bundle, 10 mats . . . . .          | 0              | 4 per 100 bls. |
| , per puncheon . . . . .             | 0              | 2 each         |
| , per cask . . . . .                 | 0              | 1 each         |
| r bag . . . . .                      | 1              | 6 per 100      |
| half-chest . . . . .                 | 0              | 3 per score    |
| common jar . . . . .                 | 0              | 2 each         |
| half jar . . . . .                   | 0              | 1½ each        |
| ve, in casks . . . . .               | 0              | 4 per tun      |
| d, in casks . . . . .                | 0              | 4 per tun      |
| m . . . . .                          | 0              | 3 per tun      |
| per bushel or basket . . . . .       | 0              | 0½ each        |
| and Lemons, per chest . . . . .      | 0              | 1 each         |
| box . . . . .                        | 0              | 0½ each        |
| er keg, about 4 gallons . . . . .    | 0              | 0½ each        |
| er bale or chest . . . . .           | 0              | 1 each         |
| and French Plums, per cask, 5        |                |                |
| 7 cwt. . . . .                       | 0              | 1½ each        |
| 3 cwt. . . . .                       | 0              | 1 each         |
| chest, about 1 cwt. . . . .          | 2              | 0 per 100      |
| half chest . . . . .                 | 1              | 2 per 100      |
| quarter chest . . . . .              | 1              | 0 per 100      |
| chest, containing Cartoons . . . . . | 0              | 1 each         |
| Portugal, in boxes about 3 lbs.      |                |                |
| . . . . .                            | 0              | 4 per 100      |
| es, per vat . . . . .                | 0              | 4 each         |
| , per bag . . . . .                  | 2              | 0 per 100      |
| per bag . . . . .                    | 0              | 0½ each        |
| r tierce . . . . .                   | 0              | 1 each         |
| bag, 4 bushels . . . . .             | 0              | 0½ each        |
| r tierce or barrel . . . . .         | 0              | 1 each         |
| bag . . . . .                        | 2              | 0 per 100      |
| per barrel . . . . .                 | 0              | 1 each         |
| ½ barrel . . . . .                   | 0              | 0½ each        |
| nia and Valentia boxes . . . . .     | 2              | 0 per 100      |

|                                                                  | Rent per Week |                          |
|------------------------------------------------------------------|---------------|--------------------------|
|                                                                  | s.            | d.                       |
| Raisins, $\frac{1}{2}$ and $\frac{1}{4}$ boxes . . . . .         | 1             | 0 per 100                |
| — frails and baskets . . . . .                                   | 1             | 0 per 100                |
| — Malaga boxes . . . . .                                         | 1             | 0 per 100                |
| — $\frac{1}{2}$ and $\frac{1}{4}$ boxes . . . . .                | 0             | 6 per 100                |
| — frails and baskets . . . . .                                   | 1             | 0 per 100                |
| Slate Pencils, per case or cask . . . . .                        | 0             | 1 each                   |
| Steel . . . . .                                                  | 0             | 2 per ton                |
| Silk, per bale . . . . .                                         | 0             | 2 each                   |
| Soap, per case, under 2 cwt. . . . .                             | 0             | 1 each                   |
| Shot . . . . .                                                   | 0             | 2 per ton                |
| Seeds, Onion, and Canary, per bag,<br>under 2 cwt. . . . .       | 0             | 0 $\frac{1}{2}$ each     |
| — Clover, per bag or cask . . . . .                              | 0             | 0 $\frac{1}{2}$ each     |
| Sugar, per hogshead . . . . .                                    | 0             | 2 each                   |
| — per tierce . . . . .                                           | 0             | 1 $\frac{1}{2}$ each     |
| — per barrel . . . . .                                           | 0             | 1 each                   |
| — per bag . . . . .                                              | 2             | 6 per 100                |
| Tallow, Russia . . . . .                                         | 0             | 1 per ton                |
| Toys, per vat, large . . . . .                                   | 0             | 4 each                   |
| — chests, large . . . . .                                        | 0             | 3 each                   |
| — „ small . . . . .                                              | 0             | 2 each                   |
| Tea, per chest, not ex. 130 lbs. weight <sup>(1)</sup> . . . . . | 0             | 0 $\frac{1}{2}$ each     |
| — „ ex. 130 lbs. . . . .                                         | 0             | 1 each                   |
| Vermicelli, per case, under 1 cwt. . . . .                       | 0             | 1 each                   |
| — under 56 lbs. . . . .                                          | 0             | 0 $\frac{1}{2}$ each     |
| — under 28 lbs. . . . .                                          | 0             | 0 $\frac{1}{2}$ each     |
| Vinegar, per pipe . . . . .                                      | 0             | 2 each                   |
| — per hogshead and tierce . . . . .                              | 0             | 1 each                   |
| Wine and spirits, per butt, pipe, or<br>puncheon . . . . .       | 0             | 3 each                   |
| — per hogshead . . . . .                                         | 0             | 1 $\frac{1}{2}$ each     |
| — per quarter cask . . . . .                                     | 0             | 1 each                   |
| — in cases, per dozen . . . . .                                  | 0             | 1 per case               |
| Square Timber . . . . .                                          | 0             | 0 $\frac{1}{2}$ per load |
| Deals . . . . .                                                  | 0             | 2 per 120                |
| Pipe Staves . . . . .                                            | 0             | 9 per 120                |
| Hogshead, ditto . . . . .                                        | 0             | 6 „                      |
| Barrel, ditto . . . . .                                          | 0             | 4 „                      |
| W. I. Hogsheads, ditto . . . . .                                 | 0             | 4 „                      |
| Lathwood . . . . .                                               | 0             | 3 per fath               |

*Other Goods not enumerated of the like weight or bulk be charged in proportion to these Rates. The Rent upon Goods housed, to commence from the day of the Ship or Vessel being to discharge. Twenty-five per cent. to be deducted from the rent, for all time exceeding fifty-two weeks.*

(<sup>1</sup>) B.O. to Cork, 8th Jan., 1847.

ABSTRACT OF AN ACT  
FOR  
REGULATING THE TRADE OF THE  
ISLE OF MAN.

[8 and 9 Vict. cap. 94.]

ALL trade from any Port of the United Kingdom to the Isle of Man, or from the Isle of Man to any Port of the United Kingdom, shall be deemed to be a Coasting Trade, and the Isle of Man shall not be deemed in law, with reference to the United Kingdom, to be parts beyond the seas, in any matter relating to the trade or navigation, or revenue of this realm; nevertheless, all goods subject to duty under this Act, when brought from the United Kingdom into the Isle of Man, and vessels bringing the same, shall be liable to the same rules and regulations as are required by law, in respect of goods imported into the said Isle from foreign parts, and in respect of vessels importing the same.—8 and 9 Vict. cap. 94, s. 12. Goods, not being the growth, produce, or manufacture of the Isle of Man, or of the United Kingdom, except corn, meal, or flour, shall not be carried in any ship from the Isle of Man to any place in the United Kingdom.—S. 19.

*Schedule of Prohibitions into the Isle of Man.*

several sort of Goods enumerated in the Schedule following, shall not be imported into the Isle of Man.]

Goods, the produce or manufacture of places within the limits of the East India Company's Charter; except from the United Kingdom.

on Yarn, Cotton Cloth, Linen Cloth, Glass, Manufactures, Woollen Manufactures, unless *bonâ fide* laden in and imported directly from the United Kingdom.

ish distilled Spirits.

or Rum, other than that enumerated and described in the Table of Duties hereinafter contained.

Goods prohibited to be imported into the United Kingdom to be used or consumed therein, on account of the sort or description of the same.

## A TABLE OF DUTIES

Of Customs payable on Goods, Wares, and Merchandise  
imported into the ISLE OF MAN.

|                                                                                                                                                                                                                                                            | £.   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| Coals, from the United Kingdom . . . . .                                                                                                                                                                                                                   | fr   |
| Coffee (the import duties in the United Kingdom not having been paid thereon,) the lb.                                                                                                                                                                     | 0 (  |
| Corn, (1) viz. Foreign Corn, Grain, Meal, or Flour, may not be imported into the Isle of Man, except upon payment of the same duties as are payable on the importation into the United Kingdom of Corn, Grain, Meal, or Flour.—5 Vict. sess. 2, cap. 14.   |      |
| Eau de Cologne, per flask, (30 not containing more than one gallon) . . . . .                                                                                                                                                                              | 0 (  |
| — or per gallon . . . . .                                                                                                                                                                                                                                  | 0 10 |
| Hemp . . . . .                                                                                                                                                                                                                                             | fr   |
| Hops from the United Kingdom . . . . .                                                                                                                                                                                                                     | fr   |
| Iron . . . . .                                                                                                                                                                                                                                             | fr   |
| Liqueurs, per gallon . . . . .                                                                                                                                                                                                                             | 0 10 |
| Spirits, viz.                                                                                                                                                                                                                                              |      |
| — Brandy, Foreign, the gallon . . . . .                                                                                                                                                                                                                    | 0 4  |
| — Geneva, Foreign, the gallon . . . . .                                                                                                                                                                                                                    | 0 5  |
| — Rum, of the British Possessions, the gallon such Spirits not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater or less strength.                                                                               | 0    |
| Sugar, Muscovado of the British Possessions, and such other Sugar, as if entered for consumption in the United Kingdom, would be subject under any Act of Parliament of the present Session, to a duty less than sixty-three shillings the cwt. (2) . cwt. | 0    |
| — Sugar refined in the United Kingdom from raw Sugar, whereupon the import duties have there been paid, the cwt. . . . .                                                                                                                                   | 0    |
| Tea, viz. Bohea, the lb. . . . .                                                                                                                                                                                                                           | 0    |
| — Green, the lb. . . . .                                                                                                                                                                                                                                   | 0    |

(1) The duties on corn, grain, or meal imported into the Isle of Man are suspended until the 1st of March, 1848.—10 Vict. cap. 2, and 11 Vict. cap. 64.

(2) Porto Rico and other slave-grown sugar may be imported into the Isle of Man at a duty of 1s. per cwt., the prohibition formerly existing being removed.—T. O. 16th, and G. O. 26th Oct., 1847.

The above order applies to importations in conformity to the provisions of the Navigation Laws.

|                                                                                                                                                                                                                                                       | £  | s. | d.   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|------|
| Tobacco, the lb. . . . .                                                                                                                                                                                                                              | 0  | 1  | 6    |
| — Segars, the lb. . . . .                                                                                                                                                                                                                             | 0  | 3  | 0    |
| Wine, the tun of 252 gallons . . . . .                                                                                                                                                                                                                | 12 | 0  | 0    |
| Wood, Foreign, viz.                                                                                                                                                                                                                                   |    |    |      |
| — Timber, 8 inches square and upwards, the load of 50 cubic feet . . . . .                                                                                                                                                                            | 0  | 8  | 0    |
| — Timber and Wood Goods, the produce of the British Possessions . . . . .                                                                                                                                                                             |    |    | free |
| Goods, Wares, and Merchandise, brought from the United Kingdom and entitled to any bounty or drawback of Excise on exportation from thence, and not hereinbefore enumerated or charged with duty . . . . .                                            |    |    | free |
| — Wares and merchandise, the growth, produce, or manufacture of, and brought from the United Kingdom, and not hereinbefore charged with duty . . . . .                                                                                                |    |    | free |
| — Wares and Merchandise, not the growth, produce, or manufacture of the United Kingdom, but brought from thence, and having there been entered for consumption, and the import duties having been there paid thereon . . . . .                        |    |    | free |
| — Wares and Merchandise imported from any place from whence such goods may be lawfully imported into the Isle of Man, and not hereinbefore charged with duty, or declared to be free of duty, for every 100 <i>l.</i> value, <sup>(1)</sup> . . . . . | 15 | 0  | 0    |

SUGAR upon which any bounty shall have been allowed under any act relating to the Customs, may be removed to the Isle of Man. But before any such Sugar shall be removed to the Isle of Man, the person removing the same shall give bond to her Majesty, with one sufficient surety, that the same shall be duly landed in the Isle of Man, and shall not be reloaded in any part of the United Kingdom.—8 and 9 Vict. cap. 94, ss. 17 and 18.

SPIRITS, TEA, and TOBACCO. If any decked vessels, bound from the Isle of Man to any port in the United King-

<sup>(1)</sup> It is ordered and declared, that all or any articles legally importable into the Isle of Man, and not enumerated in the Table annexed to the Act, and upon which the duty of 15 per cent. is thereby imposed, shall and may, from and after the passing of that Act, be imported into the Isle of Man duty free, as long as this Order, or any part thereof, affecting such articles shall continue in force.—T. O. 21st November, 1845.

**Spirits, &c., continued.**

dom, shall have on board for the use of the seamen any Spirits exceeding the quantity of half a gallon for each seaman, or any Tobacco exceeding one pound weight for each seaman, or any Tea exceeding two pounds weight for the whole of the seamen on board such vessel; or if any open boat, bound from the Isle of Man to any port in Great Britain or Ireland, shall have on board for the use of the seamen any Spirits exceeding one quart for each seaman, or any Tobacco exceeding half a pound weight for each seaman, or any Tea exceeding one pound weight for the whole of the seamen on board such boat, all such foreign Spirits, Tobacco, and Tea respectively, together with the casks, or packages containing the same, and also every such vessel or boat, together with all the guns, furniture, ammunition, tackle, and apparel thereof, shall be forfeited.—8 and 9 Vict. cap. 94, s. 22.

**MANX VESSELS.** All vessels registered at any port in the said Isle of Man, and *bonâ fide* the property of inhabitants thereof, being so registered, as of the burden of 50 tons, shall, with regard to the Coasting Trade between the Isle of Man and the United Kingdom, be entitled to all the privileges to which vessels registered in the United Kingdom as of 60 tons burden are by law entitled.—8 and 9 Vict. cap. 94, s. 26.

**GOODS** the growth of the Isle of Man, and goods manufactured there from materials of its growth, or from materials not subject to duty in the United Kingdom, or from materials upon which the duty has been paid in the United Kingdom, and whereon no drawback has been granted; and any manufactures of Linen or Cotton made in and imported from the Isle of Man, may be imported into the United Kingdom without payment of any duty; and such goods shall not be deemed to be included in any charge of duties imposed by any act hereafter to be made on the importation of goods generally from parts beyond the seas: such goods may, nevertheless, be charged with any proportion of such duties as shall fairly countervail any duties of Excise.—8 and 9 Vict. cap. 86, s. 42.

## LICENCE GOODS.

following goods may not be imported into the Isle of Man, nor exported from any place to be carried to the Isle of Man, without the license of the Commissioners of Customs first obtained; nor in greater quantities in any one than specified in the Schedule; and such goods shall not be exported or imported, except from the places set forth in the Schedule, and according to the rules subjoined.

## Schedule of Licence Goods.

|                            |                 |
|----------------------------|-----------------|
| Wine (Foreign) . . . . .   | 20,000 gallons. |
| Brandy (Foreign) . . . . . | 20,000 gallons. |
| Spirits . . . . .          | 50 gallons.     |
| Perfume Cologne . . . . .  | 50 gallons.     |

To be imported from the United Kingdom, or from any place from which the same might be imported into the United Kingdom for consumption therein.

|                                           |                 |
|-------------------------------------------|-----------------|
| Wine of the British Plantations . . . . . | 70,000 gallons. |
| Tobacco . . . . .                         | 55,000 lbs.     |
| Opium . . . . .                           | 5,000 lbs.      |

To be imported from the United Kingdom.

And such additional quantities of any such goods in any year, as the Commissioners of Her Majesty's Treasury in their discretion consider expedient.—8 and 9 Vict. c. 4, s. 4.

*Subject to the following rules, viz:—*

such goods to be imported into the Port of Douglas, or Her Majesty's subjects, and in British vessels of the burthen of 50 tons and upwards.

Tobacco to be shipped only in Ports in the United Kingdom where Tobacco is allowed to be imported and warehoused without payment of duty.

Wine, Brandy, and Geneva to be imported or brought in containing not less than 20 gallons each.

The respective quantities of such spirits shall be estimated according to the strength of proof by Sykes's hydrometer.

A drawback of Excise to be allowed on any such goods, and a certificate of the due landing of the goods at the Port of Douglas be produced from the Collector and Controller of Customs at that port.

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**LICENCE GOODS, continued.**

If any such goods be laden at any foreign port or place, the species and quantity of such goods, with the marks, numbers, and denominations of the casks or packages containing the same, shall be indorsed on the licence, and signed by the British Consul at the port of lading, or, if there be no British Consul, by two known British Merchants.

Upon importation into the port of Douglas of any such goods, the licence for the same shall be delivered up to the Collector or Controller of that port.

Applications for licence to import any of the goods aforesaid to be delivered to the Collector or Controller at Douglas between 5th May and 5th July.—S. 5.

The Governor or Lieutenant-Governor to allot the quantities to the several applicants, and report to the Lords of the Treasury and to the Commissioners of Customs.—S. 6.

On receipt of such report, the Commissioners of Customs to grant licences according to the allotments contained in the report of the Governor.—S. 7.

Previous to the delivery of any such licence, bond may be taken for the due importation of the articles for which the said licence is granted, and if the party shall not have given bond prior to 5th January next after, the Governor may transfer the same.—S. 8.

Any person who, having obtained a licence under this Act, shall not import into the said island the whole quantity of goods permitted to be imported under such licence, during the period for which it shall remain in force, shall be disqualified from receiving a licence in the year next following that in which his previous licence shall have been granted.—S. 9.

Goods imported by licence into the Isle of Man, may not be re-exported, nor may such goods be carried coastwise from one part of the said isle to another, except in vessels of 60 tons burden at the least, and in the same packages in which such goods were imported into the said isle; nor may Wine be removed from one part of the said isle to another except in such packages, or in bottles.—S. 11.

AN  
 ABSTRACT OF THE LAWS  
 REGULATING THE TRADE WITH  
 THE ISLANDS  
 OF  
 GUERNSEY, JERSEY, ALDERNEY, AND SARK.

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o goods shall be imported into the United Kingdom from islands of Guernsey, Jersey, Alderney, and Sark, except British ships; nor shall any goods be exported from the United Kingdom to the said islands, or carried from any of islands of Guernsey, Jersey, Alderney, Sark, or Man, to other of such islands, or from one part of any of such islands to another part of the same island, except in British ships, on forfeiture of the goods and ship, and of 100*l.* by the owner of the vessel.—8 and 9 Vict. cap. 88, ss. 6, 7, 9, and 24. No vessel or boat belonging wholly or in part to Her Majesty's subjects shall sail from Guernsey, Jersey, Alderney, Sark, or Man, without a clearance, whether in ballast, or with a cargo; and if with a cargo, the master shall give bond in double the value of the vessel or boat, and of the cargo, for duly landing the same at the port for which the vessel clears; and every such vessel or boat not having a clearance, or, which having a clearance for a cargo, shall be found light, or with any part of her cargo discharged before the delivery thereof at the port specified in the clearance, unless through necessity, (which must be satisfactorily proved,) shall be forfeited.—8 and 9 Vict. cap. 87, s. 9. No goods of the growth of the islands of Guernsey, Jersey, Alderney, and Sark, and any goods manufactured in the said islands from materials of the growth of the said islands, or from materials not subject to duty in the United Kingdom, or from materials upon which the duty has been paid in the United Kingdom, and upon which no drawback has subsequently been granted, may be imported

Excise, or any coast duty payable on the like goods, produce of the part of the United Kingdom, into which they shall be imported, or payable upon any of the materials from which such goods are manufactured; and also, that all goods manufactured in any of the said islands from any other materials than the materials aforesaid shall be deemed and taken to be Foreign goods.—8 and 9 Vict. cap. 86, s. 42.

All Spirits of the nature or quality of plain British Spirits manufactured in any of the islands aforesaid, and imported into any part of the United Kingdom, shall be deemed plain British Spirits, and shall be subject to the regulations of Excise as Spirits removed from Scotland or Ireland.—8 and 9 Vict. cap. 86, s. 3.

No Spirits the produce or manufacture of any of the said islands, and imported into any part of the United Kingdom, shall be deemed to be plain British Spirits, unless they are made from the same materials as the like Spirits are directly made when distilled in the United Kingdom; and the declaration and certificate of produce shall specify the same, and if any such declaration or certificate be false the same shall be forfeited.—S. 4.

No Spirits of the nature or quality of British Brandy, or Compounds, or any Spirits other than plain British Spirits, the produce or manufacture of any of the said islands, shall be imported into the United Kingdom, on pain of forfeiture thereof, and of all casks or other packages in which the vessel or boat used in the removal or importation of the same shall be concerned therein shall incur the

No Brandy, Geneva, or other Spirits, (except Rum of the British Plantations,) shall be imported into or exported from the said islands, or be removed from one to the other of the said islands, or be carried coastwise from any one part to any other part of any one of the said islands, or shall be shipped for removal, or shall be waterborne for the purpose of being so shipped, unless in vessels of 60 tons burden at least, and in casks or other vessels capable of containing liquids of not less content than 20 gallons: provided that nothing herein contained shall extend to any Spirits imported in glass bottles in square-rigged ships as part of the cargo thereof; nor to any Spirits really intended for the use of the crew and passengers during the voyage.—8 and 9 Vict. cap. 93, s. 95.

Nothing herein contained shall extend to subject to forfeiture or seizure any boat not exceeding the burden of ten tons, for having on board at any one time any foreign Spirits of the quantity of ten gallons or under, such boat having a licence from the proper officer of Customs at either of the islands of Guernsey or Jersey, for the purpose of being employed in carrying commodities for the supply of Sark: provided that every such boat having on board at any one time any greater quantity of Spirits than ten gallons, unless such greater quantity of Spirits shall be in casks or packages of the size and content hereinbefore required, shall be forfeited.—S. 96.

No vessel or boat belonging wholly or in part to Her Majesty's subjects shall sail from Guernsey, Jersey, Alderney, or Sark, without a clearance, whether in ballast, or having a cargo; and if with cargo, the master shall give bond to Her Majesty in double the value of the vessel or boat and of the cargo, for duly landing the same at the port for which the vessel clears; and every such vessel or boat not having such clearance, or which, having a clearance for a cargo, shall be found light or with any part of her cargo discharged before delivery thereof at the port specified, (unless through necessity, to be satisfactorily proved,) shall be forfeited.—8 and 9 Vict. cap. 87, s. 9.

Before any goods shall be entered as being the produce of the above-named islands, (if any benefit attach to such distinction,) the master of the ship shall deliver a certificate from the Governor of the island that proof had been made that such goods were of the produce of such island, stating the quantity and quality of the goods, and the number and denomination of the packages containing the same; and the master shall make declaration in the usual manner.<sup>(1)</sup>—S. 42.

(<sup>1</sup>) See Declaration No. 16, p. 30.

**AN ABSTRACT**  
**OF THE**  
**LAWS RELATING TO THE TRADE**  
**WITH THE**  
**BRITISH POSSESSIONS ABROAD.**

[8 and 9 Vict. cap. 93.]

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No goods shall be exported from the United Kingdom to any British Possession in Asia, Africa, or America, except in British ships.—8 and 9 Vict. cap. 88, s. 7.

No goods shall be imported into any British Possession as aforesaid, in any Foreign ships, unless they be ships of the country of which the goods are the produce, and from which the goods are imported.—S. 11.

No goods shall be carried from any British Possession in Asia, Africa, or America,<sup>(1)</sup> to any other of such possessions, nor from one part of any such possessions to another part of the same, except in British ships.—S. 10.

No goods shall be imported into, nor any goods (except the produce of the fisheries in British ships) be exported from, any of the British Possessions in America by sea, from or to any place other than the United Kingdom, or some other of such possessions, except into or from the several ports in such possessions, called "Free Ports," enumerated or described in the Table following, viz. :—

<sup>(1)</sup> Vessels of America, Austria, Sweden, and Norway are allowed to clear out from any port in the United Kingdom for the principal settlements of the British dominions in the East Indies, viz. Calcutta, Bombay, Madras, and Prince of Wales Island.—59 Geo. III. cap. 54, s. 6; and O. C. 30th March, and 24th May, 1830.

*List of Free Ports.*

|                              |  |                         |
|------------------------------|--|-------------------------|
| ton . . . . .                |  |                         |
| Old Harbour . . . . .        |  |                         |
| na la Mer . . . . .          |  |                         |
| Black River . . . . .        |  |                         |
| go Bay . . . . .             |  |                         |
| St. Lucia . . . . .          |  |                         |
| uth . . . . .                |  |                         |
| lio Bueno . . . . .          |  |                         |
| St. Ann's . . . . .          |  |                         |
| Maria . . . . .              |  |                         |
| nnotto Bay . . . . .         |  |                         |
| Antonio . . . . .            |  |                         |
| t Bay . . . . .              |  |                         |
| ort Morant . . . . .         |  |                         |
| town . . . . .               |  | Barbadoes.              |
| n's . . . . .                |  | Antigua.                |
| uth . . . . .                |  | Montserrat.             |
| erre . . . . .               |  | St. Kitt's.             |
| nguilla . . . . .            |  | Anguilla.               |
| stown . . . . .              |  | Nevis.                  |
| Harbour . . . . .            |  | Tortola.                |
| s . . . . .                  |  | St. Lucia.              |
| t . . . . .                  |  | Dominica.               |
| own . . . . .                |  | St. Vincent.            |
| orge's . . . . .             |  | Grenada.                |
| Spain . . . . .              |  |                         |
| an Fernando . . . . .        |  | Trinidad.               |
| rough . . . . .              |  | Tobago.                 |
| Town . . . . .               |  | Demerara . . . }        |
| msterdam . . . . .           |  | Berbice . . . } British |
|                              |  | New Providence . }      |
| rand Key . . . . .           |  | Turk's Island . . }     |
| itt's Town . . . . .         |  | Crooked Island . . }    |
| ort where there is a Custom- |  |                         |
| se . . . . .                 |  |                         |
| St. George's and Hamilton    |  | Bermudas.               |
|                              |  | Canada.                 |
|                              |  |                         |
| ictou . . . . .              |  |                         |
| iverpool . . . . .           |  |                         |
| armouth . . . . .            |  |                         |
| anenberg . . . . .           |  |                         |
| elburne . . . . .            |  |                         |
| igby . . . . .               |  |                         |
| indsor . . . . .             |  |                         |

Jamaica.

Barbadoes.

Antigua.

Montserrat.

St. Kitt's.

Anguilla.

Nevis.

Tortola.

St. Lucia.

Dominica.

St. Vincent.

Grenada.

Trinidad.

Tobago.

Demerara . . . } British

Berbice . . . } Guiana.

New Providence . }

Turk's Island . . }

Crooked Island . . }

Bahamas.

Bermudas.

Canada.

Nova Scotia.

**FREE PORTS, Halifax, continued.**

|                                 |   |                 |
|---------------------------------|---|-----------------|
| — Parrsboro' . . . . .          | } | Nova Scotia.    |
| — Cumberland . . . . .          |   |                 |
| — New Edinburgh . . . . .       |   |                 |
| — Arichat . . . . .             |   |                 |
| — Sydney, Cape Breton . . . . . | } | Prince Edward I |
| Charlotte Town . . . . .        |   |                 |
| George Town . . . . .           |   |                 |
| St. John's . . . . .            | } | New Brunswick.  |
| — Miramichi . . . . .           |   |                 |
| — Dalhousie . . . . .           |   |                 |
| St. Andrew's . . . . .          |   |                 |
| — Magaguadavic . . . . .        | } | Newfoundland.   |
| — Campo Bello . . . . .         |   |                 |
| St. John's . . . . .            |   |                 |
| — Harbour Grace . . . . .       |   |                 |

And if any goods shall be imported into any port or place in the said possessions contrary hereto, such goods shall be forfeited.—8 and 9 Vict. cap. 93, s. 2.

Nothing hereinbefore contained shall extend to prohibit importation or exportation of goods into or from any port or places in Newfoundland or Labrador, in British Possessions. Provided also, that it shall be lawful to import from or to any port or place in the British Possessions in North America at or from whence the British Fisheries in North America are carried on, any sort of craft, food, victuals, ( Spirits,) and any sort of clothing and implements or materials fit and necessary for the said fisheries, although such port or place be not a free port.—8 and 9 Vict. cap. 93, s. 2.

*List of Free Warehousing Ports.*

|                       |   |             |
|-----------------------|---|-------------|
| Kingstown . . . . .   | } | Jamaica,    |
| Montego Bay . . . . . |   |             |
| Falmouth . . . . .    |   |             |
| Bridgetown . . . . .  |   | Barbadoes,  |
| St. John's . . . . .  |   | Antigua,    |
| Plymouth . . . . .    |   | Montserrat, |
| Basseterre . . . . .  |   | St. Kitt's, |
| Charlestown . . . . . |   | Nevis,      |
| Roadharbour . . . . . |   | Tortola,    |
| Castries . . . . .    |   | St. Lucia,  |
| Roseau . . . . .      |   | Dominica,   |

**WAREHOUSING PORTS, continued.**

|                                                        |                          |                   |
|--------------------------------------------------------|--------------------------|-------------------|
| own . . . . .                                          | St. Vincent,             |                   |
| orge's . . . . .                                       | Grenada,                 |                   |
| f Spain . . . . .                                      | Trinidad,                |                   |
| rough . . . . .                                        | Tobago,                  |                   |
| e Town . . . . .                                       | Demerara . . . . .       | } British Guiana, |
| Amsterdam . . . . .                                    | Berbice . . . . .        |                   |
| 1. . . . .                                             | New Providence . . . . . | } Bahamas,        |
| Key . . . . .                                          | Turk's Island . . . . .  |                   |
| ton . . . . .                                          | } Bermudas,              |                   |
| orge's . . . . .                                       |                          |                   |
| x . . . . .                                            | } Nova Scotia,           |                   |
| . . . . .                                              |                          |                   |
| ool . . . . .                                          |                          |                   |
| uth . . . . .                                          |                          |                   |
| y (Cape Bre-                                           |                          |                   |
| . . . . .                                              | } New Brunswick,         |                   |
| t . . . . .                                            |                          |                   |
| n's . . . . .                                          | } Campo Bello,           |                   |
| drew's . . . . .                                       |                          |                   |
| pool . . . . .                                         | } Canada,                |                   |
| . . . . .                                              |                          |                   |
| n's . . . . .                                          | } Newfoundland,          |                   |
| ir Grace . . . . .                                     |                          |                   |
| tte Town . . . . .                                     | Prince Edward's Island,  |                   |
| e Free Warehousing Ports for all the purposes of this  |                          |                   |
| and that                                               |                          |                   |
| on . . . . .                                           | } in Canada,             |                   |
| o . . . . .                                            |                          |                   |
| on and Mon-                                            |                          |                   |
| e Warehousing Ports for the warehousing of goods       |                          |                   |
| t by land or inland navigation, or imported in British |                          |                   |

all be lawful for the importer of any such goods into  
d ports to warehouse the same in the warehouses so  
ted, without payment of any duty on the first entry  
; subject nevertheless to the regulations in force.—8  
Vict. cap. 93, s. 49.

## PROHIBITIONS AND RESTRICTIONS INW.

The several sorts of Goods enumerated in the Table ing are prohibited to be imported, or brought either or by inland carriage or navigation into the British Possessions in America, or into the island of Mauritius, or to be so imported or brought under the restrictions mentioned in such Table; viz. :—

### *Table of Prohibitions and Restrictions.*

**GUNPOWDER, ARMS, AMMUNITION, or UTENSILS** of are prohibited to be imported, except from the Kingdom, or from some other British Possession.

**COFFEE, SUGAR,** (not being refined in bond, in the Kingdom,) **MOLASSES and RUM** being the product or manufacture of any British Possession within the limits of the East India Company's Charter, (and subject as hereinafter provided,) or being foreign production or manufacture, prohibited imported into any of the British Possessions on the continent of South America or in the West Indies (the Bahama and Bermuda Islands not included) into the Mauritius, except to be warehoused, for exportation only, and may also be prohibited to be imported into the Bahama or Bermuda Islands, by His Majesty's Order in Council.

**BASE or COUNTERFEIT COIN** prohibited to be imported.

**BOOKS.**—Any Books wherein the copyright shall be subsisting, first composed or written or printed in the United Kingdom, and printed or re-printed in any other country, shall be and are hereby absolutely prohibited to be imported into the British Possessions abroad. Provided always, that no such Books shall be prohibited to be imported as aforesaid, unless the Proprietor of such copyright or his agent, shall have given notice in writing to the Commissioners of Customs that the copyright subsists, and in such notice shall have stated when the copyright will expire; printed lists of Books to be publicly exposed at the several ports of the British Possessions abroad; and all Books imported contrary thereto shall be forfeited.

**FOREIGN MANUFACTURES.**—If any articles of foreign manufacture, and any packages of such articles, be marked with any names, brands, or marks, purporting to be the names, brands, or marks of manufacturers residing in the United Kingdom, shall be imported into any

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**PROHIBITIONS AND RESTRICTIONS, continued.**

the British Possessions abroad, the same shall be forfeited.—9 and 10 Vict. cap. 102.

- d if any goods shall be imported or brought into any British Possession in America or the Mauritius, contrary to any of the prohibitions or restrictions above-mentioned in respect of such goods, the same shall be forfeited; and if the ship or vessel in which such goods shall be imported be of less burden than sixty tons, such ship or vessel shall also be forfeited.

*Coffee, Sugar, and Rum may be imported into the British Possessions in the West Indies and South America, and the Mauritius, in certain cases.*—It shall be lawful to import into any British Possessions in the West Indies and South America, and into the Mauritius, any Coffee, the produce of any British Possessions within the limits of the East India Company's Charter; and also any Sugar, the produce of any British Possessions within the limits of the East India Company's Charter into which the importation of Sugar, the produce of any Foreign country, or of any British Possession to which Foreign Sugar may be legally imported, has been prohibited; and also any Rum, the produce of any British Possession within the limits of the East India Company's Charter, into which the importation of Rum, the produce of any Foreign country, or of any British Possession into which Foreign Sugar or Rum may be legally imported, has been prohibited, provided a certificate of origin be produced, and a usual declaration<sup>(1)</sup> made.

*Coffee, Sugar, Molasses, and Rum, though British, deemed foreign in certain cases.*—All Coffee, Sugar, Molasses, and Rum, (although the same may be of British Plantations,) imported from any of the British Possessions in America, in which the like goods of Foreign production can be legally imported, shall, upon subsequent importation from thence into any of the British Possessions in America, or the Mauritius, into which such goods, being of Foreign production, cannot be legally imported, or into the United Kingdom, be deemed to be of Foreign production, and shall be liable, on such importation respectively, to the same duties or the same forfeitures as articles of the like description, being of foreign production would be liable to, unless the same shall have been warehoused under the provisions of the Act, and exported from the warehouse direct to such other British Possession, or to the United Kingdom, as the same may be.—8 and 9 Vict. cap. 93, s. 8.

(1) See Declaration No. 16, p. 30.



## TABLE OF DUTIES

On Goods, Wares, and Merchandise, not being of the Growth, Production, or Manufacture of the United Kingdom, or of any of the British Possessions in America, or of the Mauritius, or of any of the British Possessions within the limits of the East India Company's Charter, or the Produce of any of the British Fisheries, imported or brought into any of the British Possessions in America or the Mauritius by sea or by inland carriage or navigation. (1)—8 and 9 Vict. cap. 93.

|                                                                                                                                     | £. | s. | d. |
|-------------------------------------------------------------------------------------------------------------------------------------|----|----|----|
| Wheat-Flour . . . . . barrel of 196 lbs.                                                                                            | 0  | 2  | 0  |
| Fish, of foreign taking or curing, dried or salted, . . . . . cwt.                                                                  | 0  | 2  | 0  |
| . . . . . pickled . . . . . barrel                                                                                                  | 0  | 4  | 0  |
| Meat, salted or cured . . . . . cwt.                                                                                                | 0  | 3  | 0  |
| Butter . . . . . cwt.                                                                                                               | 0  | 8  | 0  |
| Cheese . . . . . cwt.                                                                                                               | 0  | 5  | 0  |
| Coffee . . . . . cwt.                                                                                                               | 0  | 5  | 0  |
| Cocoa . . . . . cwt.                                                                                                                | 0  | 1  | 0  |
| Glasses . . . . . cwt.                                                                                                              | 0  | 3  | 0  |
| Sugar, Unrefined . . . . . cwt.                                                                                                     | 0  | 5  | 0  |
| — Refined, the produce of and refined in Foreign Countries; for every 100 <i>l.</i> of the val.                                     | 20 | 0  | 0  |
| — Foreign, refined in bond in the United Kingdom . . . . . for every 100 <i>l.</i> of the value                                     | 10 | 0  | 0  |
| Wine, unless imported direct from China, or unless imported from the United Kingdom, or from any of the British Possessions . . lb. | 0  | 0  | 1  |
| Spirits, viz.—                                                                                                                      |    |    |    |
| Rum . . . . . gallon                                                                                                                | 0  | 0  | 6  |
| Other Spirits and Cordials . . . . . gallon                                                                                         | 0  | 1  | 0  |
| Woolen Manufactures . . . . . }                                                                                                     |    |    |    |
| Woolen Manufactures . . . . . }                                                                                                     |    |    |    |
| Pharmaceuticals . . . . . }                                                                                                         |    |    |    |
| Tallow, Blubber, Fins, and Skins, } for every 100 <i>l.</i> of the value. }                                                         | 15 | 0  | 0  |
| The produce of fish and } of the value. }                                                                                           |    |    |    |
| Creatures living in the sea, }                                                                                                      |    |    |    |
| Of foreign fishing }                                                                                                                |    |    |    |

(1) By the Act 9 and 10 Vict. cap. 94, the legislatures of any of the British Possessions in America or the Mauritius are empowered to re-enact or repeal all or any of the duties imposed by 8 and 9 Vict. cap. 93, the royal assent being first obtained.

| TABLE OF DUTIES (8 and 9 Vict. cap. 93.)                                                                                                                                                                                                                                                  |                                                                                      | D  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|----|
|                                                                                                                                                                                                                                                                                           |                                                                                      | £. |
| Wine, whether bottled or not                                                                                                                                                                                                                                                              |                                                                                      |    |
| Cotton Manufactures . . .                                                                                                                                                                                                                                                                 |                                                                                      |    |
| Linen ditto . . . . .                                                                                                                                                                                                                                                                     |                                                                                      |    |
| Woollen ditto . . . . .                                                                                                                                                                                                                                                                   |                                                                                      |    |
| Leather ditto . . . . .                                                                                                                                                                                                                                                                   |                                                                                      |    |
| Paper ditto . . . . .                                                                                                                                                                                                                                                                     |                                                                                      |    |
| Hardware . . . . .                                                                                                                                                                                                                                                                        | for every 100L. of the value. }                                                      | 7  |
| Clocks and Watches . . .                                                                                                                                                                                                                                                                  |                                                                                      |    |
| Manufactured Tobacco . .                                                                                                                                                                                                                                                                  |                                                                                      |    |
| Soap . . . . .                                                                                                                                                                                                                                                                            |                                                                                      |    |
| Candles other than Sperma-<br>ceti . . . . .                                                                                                                                                                                                                                              |                                                                                      |    |
| Cork, Cordage, and Oakum .                                                                                                                                                                                                                                                                |                                                                                      |    |
| Articles not enumerated, ex-<br>cept such as are comprised<br>or referred to in the sub-<br>joined table of exemptions.                                                                                                                                                                   | for every 100L. of the value. }                                                      | 4  |
| And if any of the goods herein-<br>before charged with duty,<br>except Sugar, shall be im-<br>ported through the United<br>Kingdom, (having been<br>warehoused therein, and<br>being exported from the<br>warehouse,) or the duties<br>thereon, if there paid,<br>having been drawn back. | —such goods shall on<br>charged with three-four<br>the duties hereinbefore<br>posed. |    |

## TABLE OF EXEMPTIONS.

Coin, Bullion, and Diamonds.—Live Animals.—Hemp, Flax, and Tow.—Drugs.—Gum Resins.—Tortoiseshell.—Manures of all kinds.—Specimens illustrative of Natural History.—Tea imported direct from China, or from the United Kingdom, or from any British possession.—Herrings, taken and cured by the inhabitants of the Isle of Man, and imported from thence.—Provisions for the Stores of every description, imported or supplied for the use of Her Majesty's land and sea forces.—All goods imported from the United Kingdom, after having there paid the duties of consumption, and imported from thence without draw

IONS (8 and 9 Vict. cap. 93,) continued.

no such of the following articles, namely:—

|             |                              |
|-------------|------------------------------|
| cured Meat, | Pitch,                       |
|             | Tar,                         |
|             | Turpentine,                  |
|             | Leather, and Leather ware,   |
|             | Fishermen's clothing and     |
| ed,         | Hosiery,                     |
|             | Fishing craft, utensils, in- |
|             | struments, and bait,         |

be imported for the use of the British Fisheries in into any place at or from whence any such fishery on, subject to such regulations as the Commissioners is or the principal officer of Customs at such place e, and which they and he are hereby empowered to for the purpose of ascertaining that such articles *ide* intended to be applied to the use of such fisheries, ich provisions and stores as aforesaid are *bonâ fide* or supplied for the use of her Majesty's land and

which are free of duty on importation into the ingdom, are, if imported thence into any of the ossessions in America or the Mauritius, to be ad- o any of such possessions free of duty.

*Duty on Sugar refined in Bond in the United*—There shall be re-collected, and paid unto Her duty of 10*l.* for every 100*l.* of the value upon ned in bond in the United Kingdom, not being the any of the British Possessions in America, or of tius, or of any of the British Possessions within the the East India Company's Charter, imported into British Possessions in America, or into the Man- and 9 Vict. cap. 93, s. 13.

*imposed by this Act to be increased in certain cases, the same amount of differential Duty.*—And if in British Possessions in America or the Mauritius, be chargeable, by any colonial law, upon any sing the growth, produce, or manufacture of the ingdom, or of the British Possessions in America, uritius, or of the British Possessions within the he East India Company's Charter, or the produce ish Fisheries, beyond the duty (if any) chargeable olonial law upon similar foreign articles, a duty ich excess or amount (as the case may be) of the

**EXEMPTIONS, (8 and 9 Vict. cap. 93,) continued.**

duties so chargeable by such colonial law upon such articles, shall be charged under this act upon such articles, in addition to the imperial duties (if any) heretofore imposed thereon; and if, in any of the British Possessions in America or the Mauritius, any duty be chargeable by such colonial law upon Tea imported direct from China, or imported from the United Kingdom, or any of the British Possessions, beyond the duty (if any) chargeable by such colonial law upon Tea not so imported, the imperial duties hereby imposed upon Tea not so imported shall be in addition to such excess or amount (as the case may be) of the duties so chargeable by such colonial law upon Tea imported from China, or imported from the United Kingdom, or any of the British Possessions.—S. 15.

*Goods from the Channel Islands.*—Goods the produce or manufacture of the islands of Guernsey, Jersey, Alderney, or Sark, when imported from such islands into the British Possessions in America or the Mauritius, shall be as if imported upon payment of the same duties as are imposed upon the like goods, the produce or manufacture of the United Kingdom, or of any of the said possessions, and shall be produced to the Principal officer of Customs at the place of importation of the goods now required by law, the same goods are the produce or manufacture of the island from which they are imported.—S. 19.

*Goods not stated to be the produce of British Possessions to be deemed of Foreign Production.*—No goods shall be deemed to be the produce of any British Possession, unless such goods shall have been expressly so stated in the certificate of clearance of any ship from any British Possession to be the produce of such British Possession, unless such goods shall have been expressly so stated in the entry outwards of the same; and all goods not expressly stated in such certificate of clearance to be the produce of such possession, shall, at the place of importation, be deemed to be of foreign production.—S. 23.

*Re-exportation of British Coals in Foreign Ships.*—It shall not be lawful for any person to re-export from any British Possession abroad to any foreign country, by any foreign ship, any Coals the produce of the United Kingdom, except upon payment of the duty to which such Coals shall be liable upon exportation from the United Kingdom to any foreign place; and no such Coals shall be so shipped from any British Possession to be exported to any British Possession until the exporter or the master of the exporting vessel shall have given bond, with one sufficient surety in double the amount of the duty, to the satisfaction of the Principal officer of Customs at the place of exportation, that the same Coals shall be re-imported into the United Kingdom, or any of the British Possessions, within a certain period of time.—S. 24.

COALS, continued.

value of the Coals, that such Coals shall not be landed at any foreign place.—8 and 9 Vict. cap. 93, s. 98.

*Timber Ships from North America or Honduras.*—No part of the cargo of any ship or vessel wholly or in part laden with timber or wood goods, clearing from any British port in North America, or the settlement of Honduras, for any port in the United Kingdom, between the first of September and the first of May, in each year, shall be stowed upon or above the deck during any part of the voyage, nor shall the master of any ship so laden be permitted to clear, without first procuring a certificate from the clearing officer that all the cargo is below deck. And if the captain, owner, or person in command, shall permit any part of the cargo to be so placed, he shall forfeit not exceeding 100*l.* for each offence. Such restriction not to extend to prevent the carrying upon deck the necessary store-spars for the vessel's use, or the removal on deck of a portion of the cargo, in the cases of springing a leak, or other damage during the voyage, which may render it necessary.—3 Vict. sess. 2, cap. 17; and 8 and 9 Vict. cap. 93, ss. 24, 25, and 26.

## SIERRA LEONE,

AND

### HER MAJESTYS SETTLEMENTS ON THE WESTERN COAST OF AFRICA.

The several prohibitions and restrictions imposed on the importations of goods into the British Possessions in America and the island of Mauritius, (and as relate to the entry of vessels and goods inwards and outwards in those possessions, and in the islands aforesaid, and to the prevention of smuggling there,) are extended and made applicable to Her Majesty's Settlements at Sierra Leone, and all other Her Majesty's Settlements on the western coast of Africa.—O. C. 12th October, 1829.

## CAPE OF GOOD HOPE.

A Table of the Duties of Customs payable on Goods, War and Merchandise, imported into the Colony of the Cape of Good Hope. (1)

| O. C. 11th March, 1842; 2nd October, 1843; and<br>26th April, 1845.                                                                                                                              | Duty.  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
|                                                                                                                                                                                                  | £. s.  |
| Coffee, B. P. Produce . . . . . cwt.                                                                                                                                                             | 0 5    |
| — the produce of Foreign Possessions . cwt.                                                                                                                                                      | 0 10   |
| Fish, dried or salted, and fins and skins, the produce of creatures living in the sea, of foreign fishing or taking . . . . . for every 100l. of the value thereof                               | 12 0 0 |
| Flour (Wheaten,) not being the manufacture of the United Kingdom . . barrel of 196 lbs.                                                                                                          | 0 3 0  |
| Gunpowder . . . . . lb.                                                                                                                                                                          | 0 0 3  |
| Meat, salted or cured, of all sorts, not being the production or manufacture of the United Kingdom, or of any British Possession, cwt.                                                           | 0 3 0  |
| — salted or cured, of all sorts, being the production or manufacture of the United Kingdom, or of any British Possession, cwt.                                                                   | 0 1 3  |
| Oil, Train, and Blubber, the produce of Fish or creatures living in the sea, of foreign fishing . . . . . tun                                                                                    | 3 0 0  |
| — Spermaceti, of foreign fishing . . . tun                                                                                                                                                       | 7 10 0 |
| Pepper . . . . . cwt.                                                                                                                                                                            | 0 4 0  |
| Rice . . . . . cwt.                                                                                                                                                                              | 0 1 6  |
| Sugar, not refined, B. P. produce . . . cwt.                                                                                                                                                     | 0 2 3  |
| .... the produce of any other place . cwt.                                                                                                                                                       | 0 4 6  |
| — Refined or Candy, not manufactured in the United Kingdom . . . . . cwt.                                                                                                                        | 0 6 6  |
| .... the manufacture of the United Kingdom . . . . . cwt.                                                                                                                                        | 0 3 6  |
| Spirits, of all sorts, not being the manufacture of the United Kingdom, or of any British Possession, of any strength not exceeding the strength of proof by Sykes's Hydrometer . . . . . gallon | 0 1 4  |
| — of all Sorts, being the manufacture of the United Kingdom, or of any British Possession, not exceeding the strength of proof by Sykes's Hydrometer . . . . . gallon                            | 0 0 4  |

|                                                                                                                                                                                                                                                         | Duty.  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| £. s. d.                                                                                                                                                                                                                                                |        |
| <b>CAPE OF GOOD HOPE, continued.</b>                                                                                                                                                                                                                    |        |
| Sea . . . . . lb.                                                                                                                                                                                                                                       | 0 0 4½ |
| <b>Tobacco, viz.—</b>                                                                                                                                                                                                                                   |        |
| — Not Manufactured . . . . . cwt.                                                                                                                                                                                                                       | 0 12 0 |
| — Manufactured (not Cigars) . . . cwt.                                                                                                                                                                                                                  | 1 0 0  |
| — Cigars . . . . . 1000                                                                                                                                                                                                                                 | 0 5 0  |
| <b>Wine, viz.—</b>                                                                                                                                                                                                                                      |        |
| — In Bottles, each not of greater content than six to the imperial gallon . dozen bottles                                                                                                                                                               | 0 4 0  |
| .... each not of greater content, than twelve to the imperial gallon . dozen bottles                                                                                                                                                                    | 0 2 0  |
| — Not in Bottles, . . . . . imperial gallon                                                                                                                                                                                                             | 0 1 6  |
| <b>Food, Unmanufactured, viz.—</b>                                                                                                                                                                                                                      |        |
| — Mahogany, Rosewood, and Teak Wood . . . . . cubic foot                                                                                                                                                                                                | 0 0 3  |
| — All other Wood, not the produce of the United Kingdom . . . . . cubic foot                                                                                                                                                                            | 0 0 2  |
| oods, Wares, and Merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of the United Kingdom, or of any of the British Possessions abroad, for every 100 <i>l.</i> of the value | 5 0 0  |
| oods, Wares, and Merchandise, not otherwise charged with duty, and not herein declared to be free of duty, being the growth, produce, or manufacture of any Foreign State . . . for every 100 <i>l.</i> of the value                                    | 12 0 0 |
| ttles of Common Glass, imported full . . .                                                                                                                                                                                                              | } free |
| illion . . . . .                                                                                                                                                                                                                                        |        |
| aks, Staves, Hoops, and Coopers' Rivets . . .                                                                                                                                                                                                           |        |
| in . . . . .                                                                                                                                                                                                                                            |        |
| amonds . . . . .                                                                                                                                                                                                                                        |        |
| ve Animals . . . . .                                                                                                                                                                                                                                    | }      |
| eds, Bulbs, and Plants . . . . .                                                                                                                                                                                                                        |        |
| ecimens, illustrative of Natural History . . .                                                                                                                                                                                                          | }      |
| <b>Free Ports.</b> —Cape Town, Simon's Town, and Port Elizabeth.                                                                                                                                                                                        |        |

**Sugar Warehoused at the Cape of Good Hope.**—Sugar, the produce of the British Possessions within the limits of the East India Company's Charter, accompanied by a certificate of origin, and warehoused at the Cape of Good Hope under the regulations there in force, shall, if imported into the United Kingdom, be admitted to entry at the low rate of duty.

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**CAPE OF GOOD HOPE, continued.**

*Foreign Ships belonging to Countries in amity with Her Majesty may trade with the Cape of Good Hope.*—Under the provisions of the Act 6 Geo. IV. cap. 114, continued by the 3 and 4 Wm. IV. cap. 59, s. 5, and by and with the advice of his Privy Council, his Majesty doth deem it expedient to grant to the ships of all foreign countries in amity with his Majesty, the privileges granted by the last recited Act, so far as respects the said colony of the Cape of Good Hope; his Majesty doth therefore, by the advice aforesaid, declare and grant, that it shall and may be lawful for all foreign ships belonging to countries in amity with his Majesty, to import into the colony of the Cape of Good Hope, from the countries to which they respectively belong, goods, the produce of those respective countries, and to export goods from the said colony of the Cape of Good Hope,<sup>(1)</sup> to be carried to any foreign country whatever.

(1) Continued by 3 and 4 Wm. IV. cap. 59.

**RECIPROCAL PRIVILEGES.**

*Privileges granted to foreign Ships limited to the ships of those countries which, having Colonial Possessions, shall grant the like privileges to British Ships, &c.*—And whereas by the law of Navigation foreign ships are permitted to import into any of the British Possessions in Asia, Africa, or America, from the countries to which they belong, goods the produce of those countries, and to export goods from such possessions to be carried to any foreign country whatever; and it being expedient that such permission should be subject to certain conditions, it is therefore enacted, that the privileges thereby granted to foreign ships shall be limited to the ships of those countries which, having Colonial Possessions, shall grant the like privileges of trading with those possessions to British ships, or which, not having Colonial Possessions, shall place the commerce and navigation of this country and of its possessions abroad upon the footing of the most favoured nation; unless Her Majesty by her order in council shall in any case deem it expedient to grant the whole or any of such privileges to the ships of any foreign country, although the conditions aforesaid shall not in all respects be fulfilled by such foreign country. Provided always, that no foreign country shall be deemed to have fulfilled the before-mentioned conditions, or be entitled to the privileges aforesaid, unless and until Her Majesty shall, by some Order in Council, have declared that such foreign country hath so fulfilled the said conditions, and is entitled to the said privileges.—8 and 9 Vict. cap. 93, s. 4.

## DISTRICT OF NATAL, SOUTH AFRICA.

Table of Duties payable on Goods, Wares, and Merchandise, imported into the district of Natal, South Africa.

[Order in Council, 26th September, 1846.]

|                                                                                                                                                                                                                    | £. | s. | d. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|
| SALT, salted or cured, of all sorts, not being the produce or manufacture of the United Kingdom, or of any British Possession . . . . . cwt.                                                                       | 0  | 3  | 0  |
| SALT, salted or cured of all sorts, being the produce or manufacture of the United Kingdom, or of any British Possession . . cwt.                                                                                  | 0  | 1  | 3  |
| SEAL, dried or salted, and fins and skins, the produce of creatures living in the sea, of foreign fishing or taking, for every 100l. of the value thereof . . . . .                                                | 12 | 0  | 0  |
| SUGAR, wheaten, not being of British manufacture . . . . . barrel of 196 lbs.                                                                                                                                      | 0  | 3  | 0  |
| COFFEE . . . . . cwt.                                                                                                                                                                                              | 0  | 1  | 6  |
| GAB, viz. —                                                                                                                                                                                                        |    |    |    |
| — Not refined, the produce of any British Possession . . . . . cwt.                                                                                                                                                | 0  | 2  | 3  |
| — Not refined, the produce of any foreign country . . . . . cwt.                                                                                                                                                   | 0  | 4  | 6  |
| — Refined, or Candy, not being of British manufacture . . . . . cwt.                                                                                                                                               | 0  | 3  | 0  |
| OFFICE, viz. :—                                                                                                                                                                                                    |    |    |    |
| — The produce of any British Possession, . . . . . cwt.                                                                                                                                                            | 0  | 5  | 0  |
| — The produce of any Foreign Country . . cwt.                                                                                                                                                                      | 0  | 10 | 0  |
| — . . . . . lb.                                                                                                                                                                                                    | 0  | 0  | 4½ |
| — . . . . . cwt.                                                                                                                                                                                                   | 0  | 4  | 0  |
| WINE, viz. :—                                                                                                                                                                                                      |    |    |    |
| — In bottles, each of greater content than 12 to the imperial gallon, but not of greater content than 6 to the imperial gallon, the produce of any of the British Dominions or Possessions . . . . . dozen bottles | 0  | 2  | 0  |
| — The produce of any Foreign Country, . . . . . dozen bottles                                                                                                                                                      | 0  | 4  | 0  |

| WINE, continued.                                                                                                                                                                                                                                   |  | £. s.  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------|
| — in bottles, each of not greater content than 12 to the imperial gallon, the produce of any of the British Dominions or Possessions . . . . . dozen bottles                                                                                       |  | 0 1 6  |
| — the produce of any Foreign Country, . . . . . dozen bottles                                                                                                                                                                                      |  | 0 2 0  |
| — Not in bottles, the produce of any of the British Dominions or Possessions, . . . . . imperial gallon                                                                                                                                            |  | 0 0 9  |
| — The produce of any Foreign Country, . . . . . imperial gallon                                                                                                                                                                                    |  | 0 1 6  |
| SPIRITS, viz. :—                                                                                                                                                                                                                                   |  |        |
| — of all sorts, not exceeding the strength of proof by Sykes's Hydrometer, and in proportion for any greater strength, . . . . . imperial gallon                                                                                                   |  | 0 2 0  |
| TOBACCO, viz. :—                                                                                                                                                                                                                                   |  |        |
| — Not manufactured . . . . . cwt.                                                                                                                                                                                                                  |  | 0 12 0 |
| — Manufactured (not cigars) . . . . . cwt.                                                                                                                                                                                                         |  | 1 0 0  |
| — Cigars . . . . . the 1000                                                                                                                                                                                                                        |  | 0 5 0  |
| OIL, Spermaceti of Foreign Fishing . . . . . tun                                                                                                                                                                                                   |  | 7 10 0 |
| — other, train and blubber, the produce of fish or creatures living in the sea, of Foreign Fishing . . . . . tun                                                                                                                                   |  | 3 0 0  |
| WOOD manufactured, viz. :—                                                                                                                                                                                                                         |  |        |
| — Mahogany, rose-wood, and teake-wood, . . . . . cubic foot                                                                                                                                                                                        |  | 0 0 3  |
| — All other, not the produce of the United Kingdom or of any British Possession, . . . . . cubic foot                                                                                                                                              |  | 0 0 3  |
| GUNPOWDER . . . . . lb.                                                                                                                                                                                                                            |  | 0 0 3  |
| GOODS, wares, and merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of the United Kingdom, or of any of the British Possessions abroad . . . . . for every 100l. value |  | 5 0 0  |
| — wares, and merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of any Foreign Country, . . . . . for every 100l. value                                                 |  | 12 0 0 |

CT OF NATAL, continued.

*Goods Duty Free.*

es of common Glass imported full, Bullion, Casks, Hoops, and Coopers' Rivets, Coin, Diamonds, Mules, Asses, Sheep, Cattle, and all other Live and Live Animals, Seeds, Bulbs, and Plants, Speculative of Natural History, Provisions or Stores of description, imported or supplied for the use of Her 's land and sea forces.

never any article, being the growth, production, or cture of any foreign country, hereinbefore charged y duty, is imported into the said district of Natal, e United Kingdom, (having been there entered for ption, and re-exported without any drawback of duty been first paid thereon,) such article shall be liable such duty as is hereinbefore charged upon similar ar-eing the growth, production, or manufacture of the Kingdom, or of any British Possessions abroad; and oods, being the growth, produce, or manufacture of eign country, shall be imported into the said district d, through the United Kingdom, (having been ware- therein, and being exported from the warehouse, or ies thereon, if there paid, having been drawn back,) all be charged on such goods, over and above the du- einbefore imposed on similar goods, being the growth, e, or manufacture of the United Kingdom, or of any British Possessions abroad, three-fourths of the differ- any, between such duties and the duties hereinbefore l on goods, not being the growth, produce, or manu- of the United Kingdom, or of any of the British Pos- abroad.

*Prohibitions and Restrictions.*

powder, Arms, Ammunition, or Utensils of War, pro- to be imported, except from the United Kingdom, or me other British Possession.

les of foreign manufacture, and any packages of such , bearing any names, brands, or marks, purporting to names, brands, or marks of manufacturers resident in ited Kingdom.

or Counterfeit Coin.

as wherein the copyright shall be subsisting, first com- or written, or, printed, in the United Kingdom, and or re-printed in any other country, as to which the ator of such copyright, or his agent, shall have given Commissioners of Customs a notice in writing that such ght subsists, such notice also stating when such copy- ill expire, prohibited to be imported.

## ST. HELENA.

A Table of Duties payable on Goods, Wares, and Merchandise, imported into the island of St. Helena.

|                                                                                                                                                                                                                                                                                                                                          | £. | s. | d. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|
| Spirits (excepting Cape Brandy, Arrack, Bengal Rum, and Aqua Ardenle which are prohibited to be imported) . . . . . gallon                                                                                                                                                                                                               | 0  | 10 | 0  |
| Wine in Bottles . . . . . dozen quart bottles                                                                                                                                                                                                                                                                                            | 0  | 2  | 6  |
| — not in Bottles . . . . . gallon                                                                                                                                                                                                                                                                                                        | 0  | 0  | 11 |
| Beer in Bottles . . . . . dozen quart bottles                                                                                                                                                                                                                                                                                            | 0  | 0  | 6  |
| — all other sorts . . . . . hogshead                                                                                                                                                                                                                                                                                                     | 0  | 10 | 6  |
| <i>And the following goods being the Growth, Produce, or Manufacture of places in Europe or America, (not under the dominion of Her Majesty,) of the Cape of Good Hope, and of all places to the eastward thereof, viz. :—</i>                                                                                                           |    |    |    |
| Coffee, Cocoa, Chocolate, Tea, Pepper, Spices, Sugar, Sugar Candy, Tobacco, Cheroots, Segars, Curry Powder, Sauces, Sago, Dried Fruit and other Groceries—Preserves and Confectionary, Drugs—Woollen, Cotton, and Silk Manufactures—Toys, Ivory Manufactures, Wood, Wearing Apparel of all sorts . . . . . for every 100 <i>l.</i> value | 10 | 0  | 0  |
| All other goods the produce, &c., of places not under the dominion of Her Majesty . for every 100 <i>l.</i> value.                                                                                                                                                                                                                       | 6  | 0  | 0  |
| All goods the produce, &c., of the United Kingdom, or of a B. P. in Europe or America, and imported therefrom, for every 100 <i>l.</i> val.                                                                                                                                                                                              | 3  | 0  | 0  |

*Goods Free of Duty.*—Grain, Rice, Flour, Bran, Horses and Live Stock, Natural Curiosities, Green Fruit, Goods for H. M. Service, Wearing Apparel, Clothing for H. M. Troops.

*Prohibitions and Restrictions.*

Gunpowder, Arms, Ammunition, or Utensils of War prohibited to be imported, except from the United Kingdom, or from some other B. P. Tea, except from the Cape of Good Hope, and places eastward of the same to the Straits of Magellan, or from the United Kingdom.

Fish, dried or salted, Base or Counterfeit Coin.

Oil, Blubber, Fins or Skins, the produce of creatures living in the sea, prohibited to be imported, except from the United Kingdom, or from some other British Possession, or unless taken by British ships out from the United Kingdom or from some British Possession, and brought in from the fishery, and except herrings from the Isle of Man, and cured by the inhabitants thereof.

Cape Brandy, Arrack, Bengal Rum, and Aqua Ardenle.

Books, such as are not importable into the United Kingdom.

## HOBART TOWN.

Table of Duties of Customs payable on Goods, Wares, and Merchandise, imported into Hobart Town, Van Diemen's Land.

|                                                                       | £. | s. | d. |
|-----------------------------------------------------------------------|----|----|----|
| Spirits made in New South Wales, or its dependencies . . . . . gallon | 0  | 4  | 2  |
| — British, and B. P. Rum . . . . . gallon                             | 0  | 9  | 0  |
| — All other . . . . . gallon                                          | 0  | 12 | 0  |
| Tobacco, all . . . . . lb.                                            | 0  | 1  | 6  |
| Wine, Foreign . . . . . every 100l. value                             | 15 | 0  | 0  |
| Tea, Sugar, and other Goods . . every 100l. value                     | 15 | 0  | 0  |
| Oil, sold from Whaling Vessels, repairing, every 100l. value          | 5  | 0  | 0  |

## ADELAIDE.

Table of Duties of Customs payable on Goods, Wares, and Merchandise imported into Adelaide, South Australia.

|                                                                                       |    |    |   |
|---------------------------------------------------------------------------------------|----|----|---|
| Spirits, made in the province . . . . . gallon                                        | 0  | 8  | 0 |
| — made in the United Kingdom, or any British Possession . . . . . gallon              | 0  | 8  | 0 |
| — all other . . . . . gallon                                                          | 0  | 12 | 0 |
| Vine . . . . . every 100l. value                                                      | 15 | 0  | 0 |
| Cigars and Cheroots . . . . . lb.                                                     | 0  | 5  | 0 |
| Tobacco, other, manufactured . . . . . lb.                                            | 0  | 2  | 0 |
| — stuff . . . . . lb.                                                                 | 0  | 2  | 0 |
| Tobacco, all other, except Stalks . . . . . lb.                                       | 0  | 1  | 6 |
| — tea . . . . . lb.                                                                   | 0  | 0  | 2 |
| Sugar, unrefined . . . . . cwt.                                                       | 0  | 2  | 0 |
| — refined, or Candy . . . . . cwt.                                                    | 0  | 4  | 0 |
| Coffee . . . . . cwt.                                                                 | 0  | 4  | 0 |
| Rice . . . . . cwt.                                                                   | 0  | 1  | 6 |
| Porter, Ale, Beer, Cider, Perry, imported in bottles . . . . . gallon                 | 0  | 0  | 4 |
| — in draught . . . . . gallon                                                         | 0  | 0  | 3 |
| Goods, produce of the United Kingdom, or any British Possession . . every 100l. value | 5  | 0  | 0 |
| — foreign . . . . . every 100l. value                                                 | 10 | 0  | 0 |

*Free of Duty.*

Bottles of Common Glass, imported full.  
 Bullion and Coin.  
 All Live Stock and Animals.  
 Seeds, Bulbs, and Plants.

|                                                                                                  | £. s. d. |
|--------------------------------------------------------------------------------------------------|----------|
| Ale and Malt Liquors in casks . . . . . per gal.                                                 | 0 0 2½   |
| "    "    in bottles, per doz. quarts                                                            | 0 0 6    |
| Gunpowder . . . . . per lb.                                                                      | 0 0 3    |
| Opium . . . . . per lb.                                                                          | 0 1 0    |
| Paddy . . . . . per bushel                                                                       | 0 0 3-   |
| Rice . . . . . per bushel                                                                        | 0 0 7½   |
| Spirits and Liqueurs . . . . . per gal.                                                          | 0 4 6½   |
| Tea . . . . . per lb.                                                                            | 0 0 6-   |
| Wheat, Grain, Peas, Beans . . . . . per bushel                                                   | 0 0 7-   |
| Wine in bottles . . . . . per gal.                                                               | 0 2 0½   |
| — not in bottles . . . . . per gal.                                                              | 0 1 0½   |
| — produce of a B. Possession . . . . . per gal.                                                  | 0 0 6    |
| Goods produce of the United Kingdom or any<br>British Possession . . . . . for every 100l. value | 5 0 0    |
| — foreign . . . . . for every 100l. value                                                        | 10 0 0   |

**Arms and Ammunition.**—Cinnamon, Cinnamon Oil, Cassia Buds, and foreign Sugar.—Coffee, foreign, except for exportation.—Runi, and Rum Shrub.—Counterfeit Money.—Salt, and Gunpowder, except by special authority.

**Books Printed.**—Bullion, Coin, Pearls, and Precious Stones.—Coal and Coke.—Copperas.—Garden Seeds and Plants.—Live Stock.—Musical and Scientific Instruments.—Tanks, Casks, Staves, Hoops, and Headings.—Maps, Types.—Machinery, Implements and Tools for Agriculture.—Regimental Clothing and Accoutrements.—Wearing Apparel and Personal Baggage.—Ice.—Timber.—Specimens of Natural History.

|                                        |         |   |    |   |
|----------------------------------------|---------|---|----|---|
| Cinnamon                               | per lb. | 0 | 1  | 0 |
| Oil                                    | per oz. | 0 | 0  | 4 |
| Goods produce or manufacture of Ceylon |         |   |    |   |
| for every 100 <i>l.</i> value          |         | 2 | 10 | 0 |

**Printed Books.—Bullion, Coin, Pearl, and Precious Stones.—Live Cattle.—Musical Instruments.—Iron Tanks, Casks, Hoops, and Headings.—Specimens of Natural History.—Wearing Apparel and Baggage.—All goods from Warehouse not the produce of Ceylon.**

## NEW ZEALAND.

Table of Duties of Customs payable on Goods, Wares, and Merchandise, imported into New Zealand.

[Colonial Ordinance, 6th November, 1846.]

|                                                                   | £. | s. | d. |
|-------------------------------------------------------------------|----|----|----|
| Wine or Strong Waters . . . . . per gallon                        | 0  | 5  | 0  |
| Beer, or Malt Liquors . . . . . for every 100l. value             | 20 | 0  | 0  |
| Tobacco, Unmanufactured . . . . . per lb.                         | 15 | 0  | 0  |
| Manufactured . . . . . per lb.                                    | 0  | 0  | 9  |
| Opium and Snuff . . . . . per lb.                                 | 0  | 1  | 0  |
| Fire-arms, and Ammunitions of War . . . . . for every 100l. value | 0  | 2  | 0  |
| War . . . . . for every 100l. value                               | 30 | 0  | 0  |
| Other . . . . . for every 100l. value                             | 5  | 0  | 0  |

*Free of Duty.*

Personal Baggage.—Specie.—Living Animals.—Supplies for Government Forces.

These islands have been erected into a separate and distinct colony, "by Letters Patent under the Great Seal of the United Kingdom," and are to be considered and treated, so far as regards the Duties of Customs, in all respects as a British Possession.—T. O. 29th December, 1841; and G. O. 1st January, 1842.

British ships, and ships of or belonging to any Kingdom or State within the limits of the East India Company's Charter, shall have such and the like privileges of trading in the Colony of New Zealand, as such ships are respectively entitled to, under authority of the Order in Council of the 14th July, 1827, with reference to the colonies, settlements, and islands named and described in the said order.—T. O. 23rd August, 1842; G. O. 8th September, 1843.

## A N A C T

TO AMEND THE PASSENGERS ACT, AND TO MAKE FURTHER  
PROVISION FOR THE CARRIAGE OF PASSENGERS BY SEA.

July 22nd, 1847.

[10 and 11 Vict. cap. 103.]

WHEREAS by an Act passed in the session of parliament holden in the fifth and sixth years of the reign of her present Majesty, intituled "An Act for regulating the Carriage of Passengers in Merchant Vessels," it is amongst other things provided, that the said Act shall not extend to any ship carrying less than thirty passengers, and it is expedient that the said Act should be amended in that respect: Be it therefore enacted, by the Queen's most excellent majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present parliament assembled, and by the authority of the same, that the said recited Act shall hereafter extend and the same is hereby extended to the case of every ship carrying any passenger on any such voyage as in the said recited Act is mentioned: Provided that when the number of passengers carried in any such ship shall not bear to the registered tonnage thereof a greater proportion than that of one passenger to every twenty-five tons, so much and such parts only as are next hereinafter specified of the said recited Act shall extend and are hereby extended to the case of any such ship; that is to say, such parts thereof as relate to the recovery of money in certain cases by way of return of passage money; or as relate to subsistence money; or as relate to compensation to be made for the loss of passage; or as relate to the giving receipt for money received for or in respect of any passage to North America; or as relate to the receipt of money for or in respect of any such passage by any person as agent, not having a written Authority from his principal to act in that capacity; or as relate to the inducing of any person by any fraud or false pretence to engage any such passage; or as relate to any prosecution or other proceeding at law for the recovery of such passage or subsistence money, or of such compensation as aforesaid, or for the infliction of any fines or penalties in respect of any of the matters or things aforesaid: Provided also, that if in any suit, action, prosecution, or other legal proceeding under the said recited Act any question shall arise whether any ship proceeding on any voyage did or did not carry a greater number of passengers than aforesaid in proportion to the tonnage thereof, the burden of proving that the number of passengers so carried in proportion to the tonnage of the ship was not greater than that of one person to every twenty-five tons shall lie upon the person against whom any such suit, action, or other legal proceeding may be brought, and failing such proof it shall for any such purpose as aforesaid be taken and adjudged that the number of passengers so carried did exceed that proportion.

II. And whereas it may from time to time be necessary that for the articles of food mentioned in the said recited Act, or for some of them, other equivalent articles should be substituted; be it enacted, That it shall be lawful for her Majesty's Colonial Land and Emigration Commissioners for the time being, acting under the authority of one of her Majesty's principal Secretaries of State, from time to time, by any notice or notices for that purpose, issued under the hands of any two of such commissioners, and published in the "London Gazette," to substitute for any of the articles of food mentioned in the said recited Act any other article or articles of food, as to the said Commissioners shall seem meet, and any such notice or notices from time to time to alter, amend, or revoke, as occasion may require: Provided always, that all the clauses and provisions in the said recited Act contained respecting the articles of food therein mentioned shall extend and are hereby extended to the case of such substituted articles.

III. And be it enacted, That all articles of food required by the said recited Act, or by any such notice or notices as aforesaid, to be laden on board any ship carrying passengers, shall before such ship shall be cleared out, be furnished and laden on board by and at the expense of the owner or charterer of such ship, for the purposes in the said recited Act provided, and shall be of a quality to be approved of by the emigration officer at the port of clearance, or his assistant, or, where there is no such officer, or in his absence, by the officer of Customs, from whom a clearance shall be demanded; and that in case of any default herein, the owner, charterer, or master of such ship shall be liable to the payment of a penalty not exceeding £50.

IV. And be it enacted, That in any ship carrying on any such voyage as in the said recited Act is mentioned a greater number of passengers than in the proportion of one passenger to every twenty-five tons of the registered tonnage of such ship, it shall not be lawful to put on board, or carry as cargo, any gunpowder, vitriol, or green hides, and that no such ship having on board as cargo any such articles as aforesaid shall be allowed to clear out or proceed on her voyage.

V. And be it enacted, That for the purpose of ensuring a proper supply of light and air in every ship carrying on any such voyage, as in the said recited Act mentioned, a greater number of passengers than in the proportion of one passenger to every twenty-five tons of the registered tonnage of such ship, the passengers shall, at all times during the voyage (weather permitting), have free access to and from the between decks by each hatchway situate over the space appropriated to the use of such passengers: Provided always, that if the main hatchway be not one of the hatchways appropriated to the use of the passengers, or if the natural supply of light and air through the same be in any manner unduly impeded, it shall be lawful for the Emigration Officer at the port of clearance, or his assistant, or where there is no such officer, or in his absence, to the Chief Officer of the Customs at the port from which a clearance shall be demanded, to direct such other provision to be made for affording light and air to the between decks as the circumstances of the case may, in the judgment of such officer, appear to require, which directions shall be duly carried out to his satisfaction.

1. The first step in the process is to identify the problem or issue that needs to be addressed. This involves gathering information and understanding the context of the problem.

(1) Continued by 3 and 4 Wm. IV. cap. 59.

### RECIPROCAL PRIVILEGES.

*Privileges granted to foreign Ships limited to the those countries which, having Colonial Possessions, shall have the like privileges to British Ships, &c.*—And whereas law of Navigation foreign ships are permitted to import any of the British Possessions in Asia, Africa, or America from the countries to which they belong, goods the produce of those countries, and to export goods from such possessions to be carried to any foreign country whatever ; and it being expedient that such permission should be subject to certain conditions, it is therefore enacted, that the privileges hereby granted to foreign ships shall be limited to the ships of the countries which, having Colonial Possessions, shall have the like privileges of trading with those possessions to the same ships, or which, not having Colonial Possessions, shall have the commerce and navigation of this country and of

## DISTRICT OF NATAL, SOUTH AFRICA.

Table of Duties payable on Goods, Wares, and Merchandise, imported into the district of Natal, South Africa.

[Order in Council, 26th September, 1846.]

|                                                                                                                                                                                                                    | £. | s. | d. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|
| BAT, salted or cured, of all sorts, not being the produce or manufacture of the United Kingdom, or of any British Possession . . . . . cwt.                                                                        | 0  | 3  | 0  |
| BAT, salted or cured of all sorts, being the produce or manufacture of the United Kingdom, or of any British Possession . . . . . cwt.                                                                             | 0  | 1  | 3  |
| ISH, dried or salted, and fins and skins, the produce of creatures living in the sea, of foreign fishing or taking, for every 100l. of the value thereof . . . . .                                                 | 12 | 0  | 0  |
| LOUR, wheaten, not being of British manufacture . . . . . barrel of 196 lbs.                                                                                                                                       | 0  | 3  | 0  |
| ICE . . . . . cwt.                                                                                                                                                                                                 | 0  | 1  | 6  |
| IGAR, viz. —                                                                                                                                                                                                       |    |    |    |
| — Not refined, the produce of any British Possession . . . . . cwt.                                                                                                                                                | 0  | 2  | 3  |
| — Not refined, the produce of any foreign country . . . . . cwt.                                                                                                                                                   | 0  | 4  | 6  |
| — Refined, or Candy, not being of British manufacture . . . . . cwt.                                                                                                                                               | 0  | 3  | 0  |
| OFFEE, viz. :—                                                                                                                                                                                                     |    |    |    |
| — The produce of any British Possession, . . . . . cwt.                                                                                                                                                            | 0  | 5  | 0  |
| — The produce of any Foreign Country . . . . . cwt.                                                                                                                                                                | 0  | 10 | 0  |
| SA . . . . . lb.                                                                                                                                                                                                   | 0  | 0  | 4½ |
| PPER . . . . . cwt.                                                                                                                                                                                                | 0  | 4  | 0  |
| INE, viz. :—                                                                                                                                                                                                       |    |    |    |
| — In bottles, each of greater content than 12 to the imperial gallon, but not of greater content than 6 to the imperial gallon, the produce of any of the British Dominions or Possessions . . . . . dozen bottles | 0  | 2  | 0  |
| — The produce of any Foreign Country, . . . . . dozen bottles                                                                                                                                                      | 0  | 4  | 0  |

ment for passage money as aforesaid during the continuance of the contract which it is intended to be evidence, shall be liable in each case to a penalty not exceeding £5.

XIV. And be it enacted, That the Officers known as Government Emigration Agents may henceforward be styled "Emigration Officers;" and that all powers, functions, and privileges vested in such Government Emigration Agents by the said recited Act or by any other Act shall vest in and be exercised by the "Emigration Officers" for the time being, in like manner as if they bore the designation of Government Emigration Agent.

XV. And be it enacted, That whenever the term "Passenger" or "Passage" is used in this Act it shall be held not to include or extend to the class of passengers or passages commonly known and understood by the name of "Cabin Passengers" and "Cabin Passages;" and that the term "Ship" shall include and mean every description of Vessel, whether British or Foreign, carrying passengers upon any voyage to which the provisions of the said hereinbefore recited Passengers Act of this Act shall for the time being extend.

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## LIST No. I.

A List of Countries and Divisions of Countries, as they are to be distinguished in the Returns made to the Inspector General of Imports and Exports, and the Registrar General of Shipping.

*Russia, viz.*

Northern Ports.

Ports within the Black Sea.

*Sweden.**Norway.**Denmark, viz.*Denmark Proper and Duchies  
of Slesvig and Holstein.

Iceland and Faroer Islands.

*Prussia.**Mecklenburg Schwerin.**Hanover.**Oldenburg and Kniphausen.**Hanseatic Towns.**Heligoland.**Holland.**Belgium.**The Channel Islands.<sup>(1)</sup>**France, including Corsica.**Portugal, viz.*

Portugal Proper.

Madeira.

The Azores or Western Islands

*Spain, viz.*Continental Spain and the Ba-  
learic Islands.

The Canary Islands.

*Sicily.**Italy, with the adjacent Coast of the Adriatic, and the Islands, viz.*

Sardinian Territories.

Papal Territories.

Duchy of Lucca.

Naples and Sicily.

Duchy of Tuscany.

Austrian Territories.

*Malta.**The Ionian Islands.**Kingdom of Greece, including both the Continental Territory and the Islands.**Turkish Dominions, exclusive of Wallachia, Moldavia, Syria, Palestine, and Egypt.**Wallachia and Moldavia.**Syria and Palestine.**Egypt, Ports on the Mediterranean.*

(1) Goods the Produce and Manufacture of these Islands, are to be distinguished from Foreign Articles in the Returns of Imports.

|                                                                                                                                                                |                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| <i>Tripoli.</i>                                                                                                                                                |                                        |
| <i>Tunis.</i>                                                                                                                                                  |                                        |
| <i>Algeria.</i>                                                                                                                                                |                                        |
| <i>Morocco.</i>                                                                                                                                                |                                        |
| <i>French Possessions in Senegambia.</i>                                                                                                                       |                                        |
| <i>British Possessions on the River Gambia.</i>                                                                                                                |                                        |
| <i>Sierra Leone.</i>                                                                                                                                           |                                        |
| <i>British Possessions on the Gold Coast.</i>                                                                                                                  |                                        |
| <i>Fernando Po.</i>                                                                                                                                            |                                        |
| <i>Western Coast of Africa not particularly designated.<sup>(1)</sup></i>                                                                                      |                                        |
| <i>Colonial Territory of the Cape of Good Hope.</i>                                                                                                            |                                        |
| <i>Eastern Coast of Africa, from the Colonial Territory of the Cape of Good Hope, to the Straits of Bab-el-Mandeb.</i>                                         |                                        |
| <i>African Ports on the Red Sea.</i>                                                                                                                           |                                        |
| <i>Cape Verde Islands.</i>                                                                                                                                     |                                        |
| <i>Ascension.</i>                                                                                                                                              |                                        |
| <i>St. Helena.</i>                                                                                                                                             |                                        |
| <i>Madagascar.</i>                                                                                                                                             |                                        |
| <i>Bourbon.</i>                                                                                                                                                |                                        |
| <i>Mauritius.</i>                                                                                                                                              |                                        |
| <i>Arabia, exclusive of Aden.</i>                                                                                                                              |                                        |
| <i>Aden.</i>                                                                                                                                                   |                                        |
| <i>Persia.</i>                                                                                                                                                 |                                        |
| <i>Continental India,<sup>(2)</sup> with the contiguous Islands, viz.</i>                                                                                      |                                        |
| British Territories, <sup>(3)</sup> exclusive<br>of Singapore and Ceylon.                                                                                      | Portuguese Possessions.                |
| Singapore.                                                                                                                                                     | The Birman Empire.                     |
| Ceylon.                                                                                                                                                        | Siam.                                  |
| French Possessions.                                                                                                                                            | Camboja, Cochin China, and             |
| Dutch Possessions.                                                                                                                                             | Tonquin.                               |
| <i>Islands of the Indian Seas lying to the Westward of the 150th degree of East Longitude, and to the Northward of the 10th degree of South Latitude, viz.</i> |                                        |
| Sumatra.                                                                                                                                                       | Other Islands, distinguishing<br>each. |
| Java.                                                                                                                                                          |                                        |
| Philippine Islands.                                                                                                                                            |                                        |
| <i>China, exclusive of Hong Kong.</i>                                                                                                                          |                                        |
| <i>Hong Kong.</i>                                                                                                                                              |                                        |
| <i>Japanese Islands.</i>                                                                                                                                       |                                        |
| <i>Russian Dominions in Eastern Siberia.</i>                                                                                                                   |                                        |
| <i>British Settlements in Australia,<sup>(4)</sup> viz.</i>                                                                                                    |                                        |
| West Australia.                                                                                                                                                | Van Diemen's Land.                     |
| South Australia.                                                                                                                                               | New Zealand.                           |
| New South Wales.                                                                                                                                               |                                        |
| <i>South Sea Islands.</i>                                                                                                                                      |                                        |

(1) Comprising all Ports not belonging to any of the divisions enumerated above, in the range between Morocco and the Colonial Territory of the Cape of Good Hope.

(2) Under this general head are comprised all the Countries lying between Persia and China.

(3) Comprehending the Territories of Native States in subsidiary alliance with the East India Company.

(4) Any other Colonies that may hereafter be established in Australia must be distinguished.

*North America, viz.*

|                                                                    |                                                                                    |
|--------------------------------------------------------------------|------------------------------------------------------------------------------------|
| agents of the Hudson's<br>Company.<br>Inland and Coast of<br>ador. | Canada.<br>New Brunswick.<br>Prince Edward Island.<br>Nova Scotia and Cape Breton. |
|--------------------------------------------------------------------|------------------------------------------------------------------------------------|

*West India Islands, viz.*

|       |              |
|-------|--------------|
| a.    | St. Lucia.   |
| oes.  | St. Vincent. |
| ca.   | Tobago.      |
| a.    | Tortola.     |
| a.    | Trinidad.    |
| rrat. | Bahamas.     |
|       | Bermudas.    |

Christopher or St. Kitt's.

*Guyana, viz.*

|     |          |
|-----|----------|
| ra. | Barbice. |
|-----|----------|

*British Settlements.**West India Islands, viz.*

|               |           |                          |            |
|---------------|-----------|--------------------------|------------|
| lico.         | } Spanish | St. Martin (south part.) | } Dutch.   |
| oupe.         |           | St. Eustatius.           |            |
| alante.       | } French. | Saba.                    |            |
| que.          |           | Curaçoa.                 | } Swedish. |
| artin (north) |           | St. Bartholomew.         |            |
| )             |           | St. Croix.               | } Danish.  |
|               |           | St. Thomas.              |            |
|               |           | St. John.                |            |

Guyana.

Guyana.

*States of America.*

America.

Canada.

A.

*Republic of the Uruguay.**Uruguay, or Argentine Republic.**1.—Ports on the Pacific Ocean.**— Ports on the Atlantic Ocean.**Land Islands.**Settlements on the North West Coast of America.**1 and Davis' Straits.**Whale Fishery.*

A Return of the Importations of Corn, Meal, and Flour,  
from Ireland, to be made by the Ports of Great Britain,  
in account of imports, No. 2.

2n—A Return of the Importations of Goods subject to duty,  
to be made in account of Imports, No. 1; and of Corn,  
Meal, and Flour, in account of Imports, No. 2.

## LIST No. II.

AN ALPHABETICAL LIST of Ports or Places of Shipmen  
comprehended in the several Countries and Divisions of  
Countries, specified in List No. 1.

| PORTS.                                               | COUNTRIES TO WHICH BELONGING                                  |
|------------------------------------------------------|---------------------------------------------------------------|
| <b>A</b>                                             |                                                               |
| Aalbek . . . . .                                     | Denmark                                                       |
| Aalborg . . . . .                                    | "                                                             |
| Aalesund . . . . .                                   | Norway                                                        |
| Aarhuus . . . . .                                    | Denmark                                                       |
| Aasgaardstrand . . . . .                             | Norway                                                        |
| Abbeftort . . . . .                                  | "                                                             |
| Abbeville . . . . .                                  | France                                                        |
| Abersiel . . . . .                                   | Oldenburg                                                     |
| Abo . . . . .                                        | Russia—Northern Ports                                         |
| Abusheher, or Bushire . . . . .                      | Persia                                                        |
| Acajutla ( <i>Pacific</i> ) . . . . .                | Central America                                               |
| Acapulco ( <i>Pacific</i> ) . . . . .                | Mexico                                                        |
| Accummersiel . . . . .                               | Hanover                                                       |
| Acheen . . . . .                                     | Sumatra                                                       |
| Accra, British . . . . .                             | { Africa—British Possessions on the<br>Gold Coast             |
| —— Dutch and Danish . . . . .                        |                                                               |
| Acre, or Akka . . . . .                              | { Western Coast of Africa, not par-<br>ticularly designated   |
| Acul . . . . .                                       | Syria                                                         |
| Adalia ( <i>Asia Minor</i> ) . . . . .               | Hayti                                                         |
| Adana ( <i>Asia Minor</i> ) . . . . .                | Turkish Dominions                                             |
| Addah, or Atakkoo ( <i>Danish</i> ) . . . . .        | { " Western Coast of Africa, not par-<br>ticularly designated |
| Adelaide . . . . .                                   |                                                               |
| Aden ( <i>Port</i> ) . . . . .                       | South Australia                                               |
| Adicora . . . . .                                    | Aden                                                          |
| Adra ( <i>Mediterranean</i> ) . . . . .              | Venezuela                                                     |
| Adramyti, or Ydramit ( <i>Asia Minor</i> ) . . . . . | Spain                                                         |
| Adrianople ( <i>Europe</i> ) . . . . .               | Turkish Dominions                                             |
| Aegelstawick . . . . .                               | "                                                             |
| Aeroeskioping . . . . .                              | Sweden                                                        |
| Afriekah, or Mahadia . . . . .                       | Denmark                                                       |
| Agadir, or Santa Cruz . . . . .                      | Tunis                                                         |
| Agde ( <i>Mediterranean</i> ) . . . . .              | Morocco                                                       |
| Agger . . . . .                                      | France                                                        |
|                                                      | Denmark                                                       |

| PORTS.                            | COUNTRIES TO WHICH BELONGING.            |
|-----------------------------------|------------------------------------------|
| us                                | Norway                                   |
| or Augusta ( <i>Sicily</i> )      | Italy—Naples and Sicily                  |
| ( <i>Mediterranean</i> )          | Spain                                    |
|                                   | Sweden                                   |
|                                   | France                                   |
| ( <i>Corsica</i> )                | "                                        |
|                                   | New Zealand                              |
|                                   | Russia—Ports within the Black Sea        |
| schet                             | "                                        |
|                                   | Syria                                    |
| Islands of                        | Russia—Northern Ports                    |
| or Latsata ( <i>Asia Minor</i> )  | Turkish Dominions                        |
| ( <i>Asia Minor</i> )             | "                                        |
|                                   | French Possessions in Senegambia         |
|                                   | Brazil                                   |
| r, or Alkmaar                     | Holland                                  |
| r—Island                          | Channel Islands                          |
| rg                                | Denmark                                  |
|                                   | Kingdom of Greece                        |
| sa—Island                         | Canary Islands                           |
| Porto)                            | Brazil                                   |
| retta ( <i>Port of Aleppo</i> )   | Syria                                    |
| ria                               | Egypt                                    |
| ria ( <i>Maryland</i> )           | United States of America                 |
| s ( <i>Mediterranean</i> )        | Spain                                    |
|                                   | Algeria                                  |
| ay                                | Cape of Good Hope                        |
|                                   | Continental India—Portuguese Possessions |
| ( <i>Mediterranean</i> )          | Spain                                    |
| or Licata ( <i>Sicily</i> )       | Italy—Naples and Sicily                  |
| ( <i>Territories of Native</i> )  | Continental India—British Territories    |
| ( <i>in subsidiary alliance</i> ) |                                          |
| ( <i>the East India Company</i> ) |                                          |
| h, or La Calle                    | Algeria                                  |
| r Pond                            | British West India Islands, viz.—        |
| ( <i>Mediterranean</i> )          | Jamaica                                  |
| ron ( <i>Mediterranean</i> )      | Spain                                    |
|                                   | "                                        |
| Island                            | Italy—Austrian Territories               |
| ( <i>Mediterranean</i> )          | Denmark                                  |
| ick, or Altenbrauch               | Spain                                    |
| urd                               | Hanover                                  |
| a, or Alhagen                     | Norway                                   |
| or Altena                         | Mecklenburg                              |
| , or Albarado ( <i>Atlantic</i> ) | Denmark                                  |
| ( <i>Naples</i> )                 | Mexico                                   |
| ( <i>Europe—Black Sea</i> )       | Italy—Naples and Sicily                  |
| , or Amaserah ( <i>Asia—</i> )    | Turkish Dominions                        |
| Sea)                              | "                                        |
| use                               | France                                   |
| -Perth                            | United States of America                 |
| a — Island and Port               | Islands of Indian Seas, viz.—Am-         |
| b)                                | boyna                                    |

| PORTS.                                                                                                       | COUNTRIES TO WHICH BELONGING.                          |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| Ambriz ( <i>Portuguese</i> ) . . . . .                                                                       | { Western Coast of Africa, not particularly designated |
| Ameland—Island . . . . .                                                                                     | Holland                                                |
| Amelia—Island ( <i>Florida</i> ) . . . . .                                                                   | United States of America                               |
| Amersfoort . . . . .                                                                                         | Holland                                                |
| Amherst . . . . .                                                                                            | { Continental India — British Territories              |
| Amorgo—Island . . . . .                                                                                      | Kingdom of Greece                                      |
| Amoy . . . . .                                                                                               | China                                                  |
| Ampannan . . . . .                                                                                           | Islands of Indian Seas, viz. Lombok                    |
| Amposta ( <i>Mediterranean</i> ) . . . . .                                                                   | Spain                                                  |
| Ampurias ( <i>Mediterranean</i> ) . . . . .                                                                  | "                                                      |
| Amrumœ—Island . . . . .                                                                                      | Denmark                                                |
| Amsterdam . . . . .                                                                                          | Holland                                                |
| Anamaboe . . . . .                                                                                           | { Africa—British Possessions on the Gold Coast         |
| Anapa . . . . .                                                                                              | { Russia — Ports within the Black Sea                  |
| Anaphi—Island . . . . .                                                                                      | Kingdom of Greece                                      |
| Anclam . . . . .                                                                                             | Prussia                                                |
| Ancon . . . . .                                                                                              | Peru                                                   |
| Ancona . . . . .                                                                                             | Italy—Papal Territories                                |
| Andrea ( <i>Naples</i> ) . . . . .                                                                           | Italy—Naples and Sicily                                |
| Andro, or Andros—Island . . . . .                                                                            | Kingdom of Greece                                      |
| Angassey . . . . .                                                                                           | { Continental India—British Territories                |
| Anger Straits of Sunda . . . . .                                                                             | Islands of Indian Seas, viz. Java                      |
| Angola—Coast of ( <i>Portuguese</i> ) . . . . .                                                              | { Western Coast of Africa, not particularly designated |
| Angostura . . . . .                                                                                          | Venezuela                                              |
| Angra ( <i>Island of Terceira</i> ) . . . . .                                                                | Azores                                                 |
| Angra Pequena . . . . .                                                                                      | { Western Coast of Africa, not particularly designated |
| Anguilla—Island ( <i>Sub-port of St. Christopher</i> ) . . . . .                                             | British West India Islands, viz. St. Christopher       |
| Anhalt, or Anholdt—Island . . . . .                                                                          | Denmark                                                |
| Anjengo ( <i>Territories of Native States in subsidiary alliance with the East India Company</i> ) . . . . . | { Continental India — British Territories              |
| Anjenweel . . . . .                                                                                          | { Continental India — British Territories              |
| Annapolis . . . . .                                                                                          | Nova Scotia                                            |
| Annapolis ( <i>Maryland</i> ) . . . . .                                                                      | United States of America                               |
| Annobon—Island ( <i>Portuguese</i> ) . . . . .                                                               | { Western Coast of Africa, not particularly designated |
| Annotto Bay . . . . .                                                                                        | { British West India Islands, viz. Jamaica             |
| Antakia, or Antioch . . . . .                                                                                | Syria                                                  |
| Antibes ( <i>Mediterranean</i> ) . . . . .                                                                   | France                                                 |
| Antigonish . . . . .                                                                                         | Nova Scotia                                            |
| Antigua—Island . . . . .                                                                                     | { British West India Islands, viz. Antigua             |
| Antiparos—Island . . . . .                                                                                   | Kingdom of Greece                                      |
| Antivari ( <i>Albania</i> ) . . . . .                                                                        | Turkish Dominions                                      |
| Antonio Lizardo, St. — Island ( <i>Atlantic</i> ) . . . . .                                                  | Mexico                                                 |

| PORTS.                                | COUNTRIES TO WHICH BELONGING.        |
|---------------------------------------|--------------------------------------|
| erp                                   | Belgium                              |
| chicola                               | United States of America             |
| ade                                   | Denmark                              |
| gdam                                  | Holland                              |
| lilla                                 | { Foreign West India Islands, viz.   |
|                                       | { Porto Rico                         |
|                                       | Hayti                                |
| ty                                    | Brazil                               |
| o                                     | Chili                                |
| ngel                                  | Russia—Northern Ports                |
| New ( <i>Island of Sitka</i> )        | Russian Settlements in America       |
| al                                    | Norway                               |
| io ( <i>Asia Minor</i> )              | Turkish Dominions                    |
| (or Arenis) de Mar ( <i>Medi-</i>     |                                      |
| <i>anean</i> )                        | { Spain                              |
| berg                                  | Russia—Northern Ports                |
| ipa—See <i>Islay</i>                  |                                      |
| ntera—Island                          | Kingdom of Greece                    |
| —See <i>Napoli di Romania</i>         |                                      |
| stoli ( <i>Island of Cephalonia</i> ) | Ionian Islands                       |
| e                                     | Nova Scotia                          |
| ( <i>The Port of the City of</i>      |                                      |
| <i>ma</i> )                           | { Peru                               |
| hat ( <i>Cape Breton</i> )            | Nova Scotia, &c.                     |
| , or El Arish                         | Morocco                              |
| lia                                   | Kingdom of Greece                    |
| uiden                                 | Holland                              |
| an river ( <i>Akyab</i> )             | { Continental India — British Terri- |
| i ( <i>Sea of Marmora—Asia</i> )      | tories                               |
|                                       | Turkish Dominions                    |
|                                       | Algeria                              |
|                                       | Sweden                               |
|                                       | { Islands of Indian Seas, viz. Suma- |
| un                                    | tra                                  |
| on                                    | Syria and Palestine                  |
| usion—Island                          | Ascension                            |
| endorf                                | Hanover                              |
| i—Porto d'                            | Italy—Papal Territories              |
|                                       | Hanover                              |
| us                                    | Denmark                              |
|                                       | Kingdom of Greece                    |
| mes or Tacames                        | Ecuador                              |
| ra                                    | { Continental India — British Terri- |
| us                                    | tories                               |
|                                       | Kingdom of Greece                    |
| chka ( <i>Kamtschatka</i> )           | { Russian Dominions in Eastern Si-   |
|                                       | beria                                |
| o                                     | Portugal proper                      |
| oe                                    | Sweden                               |
| ( <i>Bay of Biscay</i> )              | Spain                                |
| ( <i>Sicily</i> )                     | Italy—Naples and Sicily              |
| land                                  | New Zealand                          |
| rne.                                  | France                               |
| sta, or Agosta ( <i>Sicily</i> )      | Italy—Naples and Sicily              |
| sta                                   | United States of America             |
|                                       | France                               |

| PORTS.                                 | COUNTRIES TO WHICH BELONG                          |
|----------------------------------------|----------------------------------------------------|
| Authie . . . . .                       | France.                                            |
| Aux Cayes . . . . .                    | Hayti                                              |
| Awey . . . . .                         | { Western Coast of Africa, particularly designated |
| Axim ( <i>Dutch</i> ) . . . . .        | "                                                  |
| Ayamonte ( <i>Atlantic</i> ) . . . . . | Spain                                              |
| Azamor . . . . .                       | Morocco                                            |
| Azoff . . . . .                        | Russia—Ports within the Bl                         |

## B

|                                                                               |                                                    |
|-------------------------------------------------------------------------------|----------------------------------------------------|
| Baba ( <i>Asia—Black Sea</i> ) . . . . .                                      | Turkish Dominions                                  |
| Bacalar ( <i>Yucatan—Bay of Honduras</i> ) . . . . .                          | Mexico                                             |
| Backbay . . . . .                                                             | Ceylon                                             |
| Badagry . . . . .                                                             | { Western Coast of Africa, particularly designated |
| Badalona ( <i>Mediterranean</i> ) . . . . .                                   | Spain                                              |
| Bagnara ( <i>Naples</i> ) . . . . .                                           | Italy—Naples and Sicily                            |
| Bahamas—Islands . . . . .                                                     | { British West India Islands                       |
| Bahia, or St. Salvador . . . . .                                              | Bahamas                                            |
| Bahia Honda . . . . .                                                         | Brazil                                             |
| Bahreen—Islands ( <i>under the dominion of the Imam of Muscat</i> ) . . . . . | { Foreign West India Islands                       |
| Baia . . . . .                                                                | Cuba                                               |
| Bakni ( <i>Europe—Black Sea</i> ) . . . . .                                   | Persia                                             |
| Balablava . . . . .                                                           | Syria and Palestine                                |
| Balasore . . . . .                                                            | Turkish Dominions                                  |
| Bali—Island . . . . .                                                         | Russia—Ports within the Bl                         |
| Bali Badung—Port . . . . .                                                    | Continental India—British                          |
| Ballepitty, Modero . . . . .                                                  | tories                                             |
| Ballum . . . . .                                                              | { Islands of Indian Seas, viz.                     |
| Bally—Port . . . . .                                                          | "                                                  |
| Baltic—Port . . . . .                                                         | Ceylon                                             |
| Baltimore . . . . .                                                           | Denmark                                            |
| Bancoot—Island . . . . .                                                      | { Islands of Indian Seas, viz.                     |
| Banda—Island ( <i>Dutch</i> ) . . . . .                                       | bok                                                |
| Bandholm . . . . .                                                            | Russia—Northern Ports                              |
| Banderas Bay ( <i>Pacific</i> ) . . . . .                                     | United States of America                           |
| Bando . . . . .                                                               | Continental India—British                          |
| Bandol ( <i>Mediterranean</i> ) . . . . .                                     | tories                                             |
| Bangor . . . . .                                                              | { Islands of Indian Seas, viz.                     |
| Banjarmasin ( <i>Dutch</i> ) . . . . .                                        | Denmark                                            |
| Banka—Island . . . . .                                                        | Mexico                                             |
| Bankok . . . . .                                                              | New Granada                                        |
| Baracoa . . . . .                                                             | France                                             |
| Barakra . . . . .                                                             | United States of America                           |
| Barbadoes—Island . . . . .                                                    | { Islands of Indian Seas, viz.                     |
|                                                                               | Islands of Indian Seas, viz.                       |
|                                                                               | Continental India—Siam                             |
|                                                                               | { Foreign West India Islands                       |
|                                                                               | Cuba                                               |
|                                                                               | Sweden                                             |
|                                                                               | { British West India Islands                       |
|                                                                               | Barbadoes                                          |

| PORTS.                            | COUNTRIES TO WHICH BELONGING.                        |
|-----------------------------------|------------------------------------------------------|
| na                                | Ceylon                                               |
| na ( <i>Mediterranean</i> )       | Spain                                                |
| na                                | Venezuela                                            |
| uebrado ( <i>Pacific</i> )        | Central America                                      |
| r                                 | France                                               |
| aples)                            | Italy—Naples and Sicily                              |
| a ( <i>Naples</i> )               | United States of America                             |
| ple                               | Spain                                                |
| ro ( <i>Bay of Biscay</i> )       | Western Coast of Africa, not particularly designated |
| se                                | Chili                                                |
| quilla                            | Denmark                                              |
| ton                               | Nova Scotia                                          |
| ga                                | Sweden                                               |
|                                   | Prussia                                              |
| i ( <i>Misulongi</i> )            | Kingdom of Greece                                    |
| —Island                           | Canada                                               |
| , Grand                           | Western Coast of Africa, not particularly designated |
|                                   | Italy—Austrian Territories                           |
|                                   | Continental India—British Territories                |
| , or Persaim                      | Ditto Birman Empire                                  |
| ndre                              | France                                               |
| re                                | British West India Islands, viz. St. Christopher     |
| re                                | Foreign West India Islands, viz. Guadeloupe          |
|                                   | Sweden                                               |
| enti Bay                          | Patagonia—Atlantic Ports                             |
| Corsica)                          | France                                               |
|                                   | Islands of Indian Seas, viz. Java                    |
| n—Island                          | Ditto viz. Batchian                                  |
| harbour ( <i>Territories of</i> ) | Continental India—British Territories                |
| se States in subsidiary al-       |                                                      |
| with the East India               |                                                      |
| any.)                             | United States of America                             |
| t ( <i>Island of St. Mary's</i> ) | British Possessions on the River Gambia              |
| t                                 | New Brunswick                                        |
| na                                | Ceylon                                               |
| hara                              | Islands of Indian Seas, viz. Sumatra                 |
| lands                             | New Zealand                                          |
|                                   | France                                               |
| t ( <i>North Carolina</i> )       | United States of America                             |
| t ( <i>South Carolina</i> )       |                                                      |
| t—Port                            | Cape of Good Hope                                    |
| r                                 | France                                               |
|                                   | Prince Edward Island                                 |
|                                   | Syria and Palestine                                  |
| akih                              | Arabia                                               |
|                                   | Norway                                               |
|                                   | United States of America                             |
|                                   | Honduras—British Settlements                         |
| le                                | France                                               |

| PORTS.                                                                                                                           | COUNTRIES TO WHICH BELONG                             |
|----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|
| Belligam . . . . .                                                                                                               | Ceylon                                                |
| Belvidere ( <i>Naples</i> ) . . . . .                                                                                            | Italy—Naples and Sicily                               |
| Bencoolen . . . . .                                                                                                              | Islands of Indian Seas, viz. Su                       |
| Benguela ( <i>Portuguese</i> ) . . . . .                                                                                         | { Western Coast of Africa, no<br>ticularly designated |
| Benicarlo ( <i>Mediterranean</i> ) . . . . .                                                                                     | Spain                                                 |
| Benidorme ( <i>ditto</i> ) . . . . .                                                                                             | "                                                     |
| Bensersiel . . . . .                                                                                                             | Hanover                                               |
| Berbice—Colony of . . . . .                                                                                                      | British Guiana, viz. Berbice                          |
| Berdiansk . . . . .                                                                                                              | Russia—Ports within the Bla                           |
| Bergen . . . . .                                                                                                                 | Holland                                               |
| Bergen—North . . . . .                                                                                                           | Norway                                                |
| Bermeo ( <i>Bay of Biscay</i> ) . . . . .                                                                                        | Spain                                                 |
| Bermudas—Islands . . . . .                                                                                                       | { British West India Islands<br>Bermudas              |
| Beveland—Islands . . . . .                                                                                                       | Holland                                               |
| Beverley . . . . .                                                                                                               | United States of America                              |
| Beverwyk . . . . .                                                                                                               | Holland                                               |
| Bhowanuggur ( <i>Territories of Na-<br/>tive States in subsidiary alli-<br/>ance with the East India<br/>Company</i> ) . . . . . | Continental India—British<br>tories                   |
| Bielenberg . . . . .                                                                                                             | Denmark                                               |
| Biervliet . . . . .                                                                                                              | Belgium                                               |
| Bilawal ( <i>Territories of Native<br/>States in subsidiary alli-<br/>ance with the East India Company</i> ) . . . . .           | Continental India—British<br>tories                   |
| Bilbao, or Bilboa ( <i>Bay of Biscay</i> ) . . . . .                                                                             | Spain                                                 |
| Billeton—Island . . . . .                                                                                                        | { Islands of Indian Seas, viz<br>ton                  |
| Bimbia . . . . .                                                                                                                 | { Western Coast of Africa, no<br>ticularly designated |
| Bimlipatam . . . . .                                                                                                             | Continental India—British<br>tories                   |
| Binaros, or Vinaros ( <i>Mediterra-<br/>nean</i> ) . . . . .                                                                     | Spain                                                 |
| Bintang—Island . . . . .                                                                                                         | { Islands of Indian Seas, vi<br>tang                  |
| Biorko . . . . .                                                                                                                 | Russia—Northern Ports                                 |
| Bisserup . . . . .                                                                                                               | Denmark                                               |
| Bizerta, or Benzart . . . . .                                                                                                    | Tunis                                                 |
| Bjertra . . . . .                                                                                                                | Sweden                                                |
| Bjorneborg . . . . .                                                                                                             | Russia—Northern Ports                                 |
| Blaavand . . . . .                                                                                                               | Denmark                                               |
| Black River . . . . .                                                                                                            | { British West India Island<br>Jamaica                |
| Blakely . . . . .                                                                                                                | United States of America                              |
| Blanes ( <i>Mediterranean</i> ) . . . . .                                                                                        | Spain                                                 |
| Blankenberg . . . . .                                                                                                            | Belgium                                               |
| Blankenese . . . . .                                                                                                             | Denmark                                               |
| Blaye . . . . .                                                                                                                  | France                                                |
| Blewfields ( <i>Mosquito Territory</i> ) . . . . .                                                                               | Central America                                       |
| Blidstrup . . . . .                                                                                                              | Denmark                                               |
| Blokzyl . . . . .                                                                                                                | Holland                                               |
| Blumenthal . . . . .                                                                                                             | Hanover                                               |
| Boca del Toro . . . . .                                                                                                          | Central America                                       |

| PORTS.                                                             | COUNTRIES TO WHICH BELONGING.         |
|--------------------------------------------------------------------|---------------------------------------|
| San Juan, or San Juan de<br>Icaragua ( <i>Atlantic</i> ) . . . . . | } Central America                     |
| . . . . .                                                          | } Sweden                              |
| . . . . .                                                          | } Norway                              |
| se . . . . .                                                       | } Denmark                             |
| . . . . .                                                          | } Western Coast of Africa, not par-   |
| . . . . .                                                          | } ticularly designated                |
| ay . . . . .                                                       | } Continental India—British Terri-    |
| ty . . . . .                                                       | } tories                              |
| . . . . .                                                          | "                                     |
| za ( <i>Atlantic</i> ) . . . . .                                   | . Algeria                             |
| enture . . . . .                                                   | . Spain                               |
| ista—Island . . . . .                                              | . Canada                              |
| iel, or Bungsiel . . . . .                                         | . Cape Verde Islands                  |
| . . . . .                                                          | . Denmark                             |
| r—River . . . . .                                                  | } Western Coast of Africa, not par-   |
| . . . . .                                                          | } ticularly designated                |
| oom, or Bodrun ( <i>Asia Minor</i> ) . . . . .                     | . Turkish Dominions                   |
| y--Fort ( <i>Dutch</i> ) . . . . .                                 | } Western Coast of Africa, not par-   |
| . . . . .                                                          | } ticularly designated                |
| aux . . . . .                                                      | . France                              |
| . . . . .                                                          | . Russia—Northern Ports               |
| o—Island . . . . .                                                 | . Islands of Indian Seas, viz.—Bornee |
| holm—Island . . . . .                                              | . Denmark                             |
| bye . . . . .                                                      | . Sweden                              |
| gaard . . . . .                                                    | . Norway                              |
| stad . . . . .                                                     | "                                     |
| ina ( <i>Mediterranean</i> ) . . . . .                             | . Spain                               |
| len . . . . .                                                      | . Holland                             |
| el . . . . .                                                       | . Hanover                             |
| . . . . .                                                          | . Italy—Sardinian Territories         |
| . . . . .                                                          | . United States of America            |
| . . . . .                                                          | . Sweden                              |
| yah . . . . .                                                      | . Algeria                             |
| gne . . . . .                                                      | . France                              |
| on—Island . . . . .                                                | . Bourbon                             |
| as, or Bourghaz ( <i>Europe—</i><br><i>Black Sea</i> ) . . . . .   | } Turkish Dominions                   |
| dault . . . . .                                                    | . France                              |
| neuf . . . . .                                                     | "                                     |
| , or Booro—Island . . . . .                                        | . Islands of Indian Seas, viz.—Bouro  |
| stadt . . . . .                                                    | . Russia—Northern Ports               |
| ow, or Ibrail ( <i>Wallachia</i> ) . . . . .                       | . Wallachia and Moldavia              |
| . . . . .                                                          | . Oldenburg                           |
| leone ( <i>Naples</i> ) . . . . .                                  | . Italy—Naples and Sicily             |
| a Nova ( <i>ditto</i> ) . . . . .                                  | "                                     |
| —Island . . . . .                                                  | . Cape Verde Islands                  |
| sborg . . . . .                                                    | . Prussia                             |
| ed . . . . .                                                       | . Denmark                             |
| n . . . . .                                                        | . Hanseatic Towns                     |
| rhafen . . . . .                                                   | . Hanover                             |
| rlöhe . . . . .                                                    | "                                     |
| rverde . . . . .                                                   | "                                     |
| ms . . . . .                                                       | . Belgium                             |
| . . . . .                                                          | . France                              |

| PORTS.                                                                                               | COUNTRIES TO WHICH BELONG   |
|------------------------------------------------------------------------------------------------------|-----------------------------|
| Brevig . . . . .                                                                                     | Norway                      |
| Briars—Island . . . . .                                                                              | Nova Scotia                 |
| Bridgeport . . . . .                                                                                 | United States of America    |
| Bridgetown . . . . .                                                                                 | British West India Islands, |
| Bridgetown . . . . .                                                                                 | Barbadoes                   |
| Briel, or Brielle . . . . .                                                                          | Holland                     |
| Brigus . . . . .                                                                                     | Newfoundland                |
| Brindisi ( <i>Naples</i> ) . . . . .                                                                 | Italy—Naples and Sicily     |
| Bristol . . . . .                                                                                    | United States of America    |
| Brouwershoven . . . . .                                                                              | Holland                     |
| Bruges . . . . .                                                                                     | Belgium                     |
| Brunsbüttel . . . . .                                                                                | Denmark                     |
| Brunswick . . . . .                                                                                  | United States of America    |
| Brussels . . . . .                                                                                   | Belgium                     |
| Buccari . . . . .                                                                                    | Italy—Austrian Territories  |
| Buceo . . . . .                                                                                      | Oriental Republic of the Ur |
| Bucksport . . . . .                                                                                  | United States of America    |
| Budua ( <i>Albania</i> ) . . . . .                                                                   | Turkish Dominions           |
| Buctush . . . . .                                                                                    | New Brunswick               |
| Buenaventura ( <i>Pacific</i> ) . . . . .                                                            | New Grenada                 |
| Buenos Ayres . . . . .                                                                               | Buenos Ayres                |
| Bugia . . . . .                                                                                      | Algeria                     |
| Bukhorest ( <i>Wallachia</i> ) . . . . .                                                             | Wallachia and Moldavia      |
| Bungsiel, or Bonksiel . . . . .                                                                      | Denmark                     |
| Burela ( <i>Bay of Biscay</i> ) . . . . .                                                            | Spain                       |
| Burg ( <i>Island of Fehmern</i> ) . . . . .                                                          | Denmark                     |
| Burgo ( <i>Atlantic</i> ) . . . . .                                                                  | Spain                       |
| Burhaversiel . . . . .                                                                               | Oldenburg                   |
| Burin . . . . .                                                                                      | Newfoundland                |
| Burlington . . . . .                                                                                 | United States of America    |
| Bushire, or Abusheher . . . . .                                                                      | Persia                      |
| Bussorah, or Basra ( <i>under the</i><br><i>dominion of the Imam of</i><br><i>Muscat</i> ) . . . . . | Persia                      |
| Büsum . . . . .                                                                                      | Denmark                     |
| Butrinto ( <i>Albania</i> ) . . . . .                                                                | Turkish Dominions           |
| Buxnaes . . . . .                                                                                    | Norway                      |
| Buxtehude . . . . .                                                                                  | Hanover                     |
| Byske . . . . .                                                                                      | Sweden                      |

## C

|                                                  |                             |
|--------------------------------------------------|-----------------------------|
| Cachao . . . . .                                 | Continental India—Camboja   |
| Cacheo—River . . . . .                           | Western Coast of Africa, m  |
| Cadiz ( <i>Atlantic</i> ) . . . . .              | Spain                       |
| Caen . . . . .                                   | France                      |
| Cæsarea . . . . .                                | Syria and Palestine         |
| Caffa, or Theodosia . . . . .                    | Russia—Ports within the Bl  |
| Cagliari ( <i>Island of Sardinia</i> ) . . . . . | Italy—Sardinian Territories |
| Caifa, or Kaifa . . . . .                        | Syria and Palestine         |
| Calabar, Old . . . . .                           | Western Coast of Africa, m  |
| Calabar, New . . . . .                           | France                      |
| Calais . . . . .                                 | France                      |

| PORTS.                                | COUNTRIES TO WHICH BELONGING.       |
|---------------------------------------|-------------------------------------|
| h, or Kalamata . . . . .              | Kingdom of Greece                   |
| “ . . . . .                           | Continental India—British Terri-    |
| “ . . . . .                           | tories                              |
| “ <i>(Pacific)</i> . . . . .          | Central America                     |
| “ . . . . .                           | Chili                               |
| “ . . . . .                           | Turkey                              |
| “ . . . . .                           | Continental India—British Terri-    |
| “ . . . . .                           | tories                              |
| h—Ports of . . . . .                  | Mexico                              |
| “ . . . . .                           | Ceylon                              |
| “ <i>(Port of Lima)</i> . . . . .     | Peru                                |
| “ . . . . .                           | Algeria                             |
| “ . . . . .                           | Denmark                             |
| “ . . . . .                           | Sweden                              |
| “ <i>(Mediterranean)</i> . . . . .    | Spain                               |
| “ . . . . .                           | Ceylon                              |
| “ . . . . .                           | Ceylon                              |
| “ <i>(Persica)</i> . . . . .          | France                              |
| “ . . . . .                           | “                                   |
| “ <i>(Atlantic)</i> . . . . .         | Spain                               |
| “ . . . . .                           | Continental India—Camboja, &c.      |
| “ <i>(Mediterranean)</i> . . . . .    | Spain                               |
| “ . . . . .                           | United States of America            |
| “ . . . . .                           | Western Coast of Africa—not par-    |
| “ . . . . .                           | ticularly designated                |
| “ . . . . .                           | Portugal proper                     |
| “ . . . . .                           | Prussia                             |
| “ . . . . .                           | Mexico                              |
| “ <i>(Yucatan—Atlantic)</i> . . . . . | New Brunswick                       |
| “ . . . . .                           | Holland                             |
| “ . . . . .                           | Continental India—British Terri-    |
| “ . . . . .                           | tories                              |
| “ . . . . .                           | Canaries                            |
| “ . . . . .                           | France                              |
| “ . . . . .                           | Continental India—Siam              |
| “ . . . . .                           | Turkish Dominions                   |
| “ . . . . .                           | “                                   |
| “ . . . . .                           | “                                   |
| “ . . . . .                           | Peru                                |
| “ . . . . .                           | France                              |
| “ . . . . .                           | China                               |
| “ . . . . .                           | Nova Scotia, &c.                    |
| “ . . . . .                           | Africa — Possessions on the Gold    |
| “ . . . . .                           | Coast                               |
| “ . . . . .                           | Central America                     |
| “ . . . . .                           | Hayti                               |
| “ . . . . .                           | “                                   |
| “ . . . . .                           | Western Coast of Africa, not parti- |
| “ . . . . .                           | cularly designated                  |
| “ . . . . .                           | “                                   |
| “ . . . . .                           | “                                   |
| “ . . . . .                           | Cape of Good Hope                   |
| “ . . . . .                           | Denmark                             |
| “ . . . . .                           | Venezuela                           |
| “ . . . . .                           | New Brunswick                       |

| PORTS.                                            | COUNTRIES TO WHICH BELONG                              |
|---------------------------------------------------|--------------------------------------------------------|
| Carboneras ( <i>Mediterranean</i> )               | Spain                                                  |
| Carbonier                                         | Newfoundland                                           |
| Carden, or Carding                                | Denmark                                                |
| Carentan                                          | France                                                 |
| Cariati ( <i>Naples</i> )                         | Italy—Naples and Sicily                                |
| Carical, or Karical                               | { Continental India—French Possessions                 |
| Cariaco                                           | Venezuela                                              |
| Carleton, or New Carlisle                         | Canada                                                 |
| Carlingziel                                       | Denmark                                                |
| Carlovassi ( <i>Island of Samos</i> )             | Turkish Dominions                                      |
| Carlsrona                                         | Sweden                                                 |
| Carlshamn                                         | "                                                      |
| Carlstad                                          | "                                                      |
| Carolinensyhl                                     | Hanover                                                |
| Caronia ( <i>Sicily</i> )                         | Italy—Naples and Sicily                                |
| Carril ( <i>Atlantic</i> )                        | Spain                                                  |
| Carrisal                                          | Chili                                                  |
| Cartagena, or Carthagera ( <i>Mediterranean</i> ) | Spain                                                  |
| Cartagera, or Carthagera ( <i>Atlantic</i> )      | New Grenada                                            |
| Cartago ( <i>Atlantic</i> )                       | Central America                                        |
| Carúpano                                          | Venezuela                                              |
| Casa Bianca                                       | Morocco                                                |
| Casamanza—River                                   | { Western Coast of Africa, not particularly designated |
| Casáres ( <i>Pacific</i> )                        | Central America                                        |
| Casarina ( <i>Sicily</i> )                        | Italy—Naples and Sicily                                |
| Cascaes                                           | Portugal proper                                        |
| Casenort                                          | Denmark                                                |
| Cassano ( <i>Naples</i> )                         | Italy—Naples and Sicily                                |
| Cassis ( <i>Mediterranean</i> )                   | France                                                 |
| Castel-a-Mare ( <i>Naples</i> )                   | Italy—Naples and Sicily                                |
| Castel-a-Mare ( <i>Sicily</i> )                   | "                                                      |
| Castel Volturno ( <i>Naples</i> )                 | "                                                      |
| Castine                                           | United States of America                               |
| Castries                                          | { British West India Islands, viz. St. Lucia           |
| Castro ( <i>Bay of Biscay</i> )                   | Spain                                                  |
| Castromarin                                       | Portugal proper                                        |
| Castropol ( <i>Bay of Biscay</i> )                | Spain                                                  |
| Catalano ( <i>Sicily</i> )                        | Italy—Naples and Sicily                                |
| Catania ( <i>Sicily</i> )                         | "                                                      |
| Catolica                                          | " —Papal Territories                                   |
| Cattaro                                           | " —Austrian Territories                                |
| Catwyk                                            | Holland                                                |
| Caudebec                                          | France                                                 |
| Cavalla, or Kavallo ( <i>Europe</i> )             | Turkish Dominions                                      |
| Caxo, or Caxos—Island                             | Kingdom of Greece                                      |
| Cayenne—Colony of                                 | French Guiana                                          |
| Caymans—Islands                                   | { British West India Islands, viz. Jamaica             |
| Cay (or Key) West ( <i>Florida</i> )              | United States of America                               |
| Ceara                                             | Brazil                                                 |
| Cée ( <i>Atlantic</i> )                           | Spain                                                  |
| Cecina                                            | Italy—Duchy of Tuscany                                 |

| PORTS.                                     | COUNTRIES TO WHICH BELONGING.         |
|--------------------------------------------|---------------------------------------|
| <i>(Sicily)</i> . . . . .                  | Italy—Naples and Sicily               |
| —Island . . . . .                          | Islands of Indian Seas, viz. Celebes  |
| nia—Island . . . . .                       | Ionian Islands                        |
| —Island . . . . .                          |                                       |
| ico . . . . .                              | Italy—Papal Territories               |
| or Sesters—River) . . . . .                | { Western Coast of Africa—not par-    |
| <i>Mediterranean</i> ) . . . . .           | ticularly designated                  |
| . . . . .                                  | France                                |
| . . . . .                                  | Morocco                               |
| . . . . .                                  | Portugal proper                       |
| <i>Island of Chilos</i> ) . . . . .        | Chili                                 |
| <i>(Atlantic)</i> . . . . .                | New Grenada                           |
| <i>(Dutch)</i> . . . . .                   | { Western Coast of Africa, not parti- |
| . . . . .                                  | cularly designated                    |
| rnagore . . . . .                          | { Continental India—French Posses-    |
| <i>(Island of Candia)</i> . . . . .        | sions                                 |
| oun . . . . .                              | Turkish Dominions                     |
| al . . . . .                               | Continental India—Siam                |
| te . . . . .                               | Chili                                 |
| tenlund . . . . .                          | France                                |
| te Town . . . . .                          | Denmark                               |
| ton . . . . .                              | Prince Edward Island                  |
| town . . . . .                             | United States of America              |
| ilin . . . . .                             | British W. India Islands, viz. Nevis  |
| urg . . . . .                              | France                                |
| ell, or Shershell . . . . .                | "                                     |
| on . . . . .                               | Algeria                               |
| n, or Kherson . . . . .                    | Islands of Indian Seas, viz. Java     |
| <i>(Territories of Native</i> . . . . .    | Russia—Ports within the Black Sea     |
| <i>s, in subsidiary alliance</i> . . . . . | Continental India—British Terri-      |
| <i>the East India Company)</i> . . . . .   | tories                                |
| i . . . . .                                | Italy—Sardinian Territories           |
| ole . . . . .                              | { Continental India—British Terri-    |
| . . . . .                                  | tories                                |
| —Island . . . . .                          | Peru                                  |
| a—Islands . . . . .                        | Chili                                 |
| ai . . . . .                               | Peru                                  |
| ia, or Chiozza . . . . .                   | China                                 |
| ia <i>(Atlantic)</i> . . . . .             | Italy—Austrian Territories            |
| , or Cisme <i>(Asia Minor)</i> . . . . .   | Spain                                 |
| ong . . . . .                              | Turkish Dominions                     |
| os Bay . . . . .                           | { Continental India—British Terri-    |
| . . . . .                                  | tories                                |
| . . . . .                                  | Peru                                  |
| . . . . .                                  | { Continental India—British Terri-    |
| . . . . .                                  | tories                                |
| ana . . . . .                              | Norway                                |
| anopel . . . . .                           | Sweden                                |
| ansand . . . . .                           | Norway                                |
| ansborg <i>(Danish Accra)</i> . . . . .    | { Western Coast of Africa, not par-   |
| anstad . . . . .                           | ticularly designated                  |
| anstadt, or Christinestad . . . . .        | Sweden                                |
| anstadt . . . . .                          | Russia—Northern Ports                 |
| . . . . .                                  | { Foreign West India Islands, viz.    |
| . . . . .                                  | St. Croix                             |

| PORTS.                                                                                                      | COUNTRIES TO WHICH BELONGING.                          |
|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| Christiansund . . . . .                                                                                     | Norway                                                 |
| Chusan . . . . .                                                                                            | China                                                  |
| Cienfuegos . . . . .                                                                                        | { Foreign West India Islands, viz.<br>Cuba             |
| Cimbritshamn . . . . .                                                                                      | Sweden                                                 |
| Ciotat La ( <i>Mediterranean</i> ). . . . .                                                                 | France                                                 |
| Cirella ( <i>Naples</i> ). . . . .                                                                          | Italy—Naples and Sicily                                |
| Cittanuova . . . . .                                                                                        | " —Austrian Territories                                |
| City Point . . . . .                                                                                        | United States of America                               |
| Civita Vecchia . . . . .                                                                                    | Italy—Papal Territories                                |
| Coatzacoalco ( <i>Gulf of Mexico</i> ). . . . .                                                             | Mexico                                                 |
| Cobija, or La Mar . . . . .                                                                                 | Bolivia                                                |
| Cocagne . . . . .                                                                                           | New Brunswick                                          |
| Cochin ( <i>Territories of Native States in subsidiary alliance with the East India Company</i> ) . . . . . | { Continental India—British Territories                |
| Cocos—Islands . . . . .                                                                                     | { Islands of Indian Seas, viz. Cocos Islands           |
| Cocotea . . . . .                                                                                           | Peru                                                   |
| Cohasset . . . . .                                                                                          | United States of America                               |
| Colberg . . . . .                                                                                           | Prussia                                                |
| Colding, or Kolding, or Coldingesiel . . . . .                                                              | Denmark                                                |
| Colinquiba . . . . .                                                                                        | Brazil                                                 |
| Colmar . . . . .                                                                                            | Denmark                                                |
| Cologne (Köln). . . . .                                                                                     | Prussia                                                |
| Colones ( <i>Island of Samos</i> ). . . . .                                                                 | Turkish Dominions                                      |
| Colonia . . . . .                                                                                           | Oriental Republic of the Uruguay                       |
| Columbia River (British Forts or Settlements) . . . . .                                                     | { Hudson's Bay Company's Settlements                   |
| Columbo . . . . .                                                                                           | Ceylon                                                 |
| Commenda . . . . .                                                                                          | { Western Coast of Africa, not particularly designated |
| Compoone River . . . . .                                                                                    |                                                        |
| Comrah Bay . . . . .                                                                                        | { Continental India—British Territories                |
| Concarneau . . . . .                                                                                        | France                                                 |
| Concepcion—See <i>Talcahuano</i>                                                                            |                                                        |
| Conchagua ( <i>Pacific</i> ) . . . . .                                                                      | Central America                                        |
| Conjimeer River . . . . .                                                                                   | { Continental India—British Territories                |
| Conquet . . . . .                                                                                           | France                                                 |
| Constantinople — ( <i>Europe—Sea of Marmora</i> ) . . . . .                                                 | { Turkish Dominions                                    |
| Contessa ( <i>Sicily</i> ) . . . . .                                                                        | Italy—Naples and Sicily                                |
| Copenhagen (Kjöbenhavn) . . . . .                                                                           | Denmark                                                |
| Copiapó . . . . .                                                                                           | Chili                                                  |
| Coquimbo . . . . .                                                                                          | "                                                      |
| Corcubion ( <i>Atlantic</i> ) . . . . .                                                                     | Spain                                                  |
| Corfu—Island . . . . .                                                                                      | Ionian Islands                                         |
| Coringa . . . . .                                                                                           | { Continental India—British Territories                |
| Corisco Bay . . . . .                                                                                       | { Western Coast of Africa, not particularly designated |
| Cornwallis . . . . .                                                                                        | Nova Scotia                                            |
| Coro . . . . .                                                                                              | Venezuela                                              |
| Coron . . . . .                                                                                             | Kingdom of Greece                                      |

| PORTS.                                        | COUNTRIES TO WHICH BELONGING.                          |
|-----------------------------------------------|--------------------------------------------------------|
| or Korsor . . . . .                           | Denmark                                                |
| MEZO . . . . .                                | Italy—Austrian Territories                             |
| ie (Naples) . . . . .                         | " —Naples and Sicily                                   |
| -Island . . . . .                             | Azores                                                 |
| (la) or Corunna ( <i>Atlantic</i> ) . . . . . | Spain                                                  |
| land ( <i>Asia Minor</i> ) . . . . .          | Turkish Dominions                                      |
| ng . . . . .                                  | African Ports on the Red Sea                           |
| r Harbour . . . . .                           | Continental India—Camboja, &c.                         |
| g ( <i>Dutch</i> ) . . . . .                  | Nova Scotia                                            |
| usa ( <i>Island of Candia</i> ) . . . . .     | Islands of Indian Seas, viz. Timor                     |
| more . . . . .                                | Turkish Dominions                                      |
| . . . . .                                     | { Continental India—British Territories                |
| . . . . .                                     | Hanover                                                |
| . . . . .                                     | Prince Edward's Island                                 |
| . . . . .                                     | Denmark                                                |
| eur ( <i>Dutch</i> ) . . . . .                | { Western Coast of Africa, not particularly designated |
| udt—Island . . . . .                          | France                                                 |
| d Island . . . . .                            | Russia—Northern Ports                                  |
| (La) . . . . .                                | { British West India Islands, viz. Bahamas             |
| ore . . . . .                                 | France                                                 |
| ro ( <i>Bay of Biscay</i> ) . . . . .         | { Continental India—British Territories                |
| ( <i>Mediterranean</i> ) . . . . .            | Spain                                                  |
| Naples) . . . . .                             | "                                                      |
| à . . . . .                                   | Italy—Naples and Sicily                                |
| bo . . . . .                                  | Venezuela                                              |
| land . . . . .                                | "                                                      |
| a—Island . . . . .                            | Nova Scotia                                            |
| hee, or Kurrachee . . . . .                   | { Foreign West India Islands, viz. Curaçoa             |
| dassi or Scalanuova ( <i>Asia</i> . . . . .   | { Continental India—British Territories                |
| nor) . . . . .                                | Turkish Dominions                                      |
| ren . . . . .                                 | United States of America                               |
| Yucatan— <i>Atlantic</i> ) . . . . .          | Hanseatic Towns                                        |
| —Island ( <i>Asia</i> ) . . . . .             | Mexico                                                 |
|                                               | Turkish Dominions                                      |

## D

|                   |                               |
|-------------------|-------------------------------|
| ll . . . . .      | Denmark                       |
| -Island . . . . . | Russia—Northern Ports         |
| -Isle . . . . .   | France                        |
| sie . . . . .     | New Brunswick                 |
| ta . . . . .      | Egypt                         |
| c . . . . .       | Prussia                       |
| Beida . . . . .   | Morocco                       |
| . . . . .         | United States of America      |
| outh . . . . .    | "                             |
| Straits . . . . . | Greenland and Davis's Straits |
| s—Isle . . . . .  | France                        |
| lorf . . . . .    | Oldenburg                     |

| PORTS.                                                                                             | COUNTRIES TO WHICH BELONG                            |
|----------------------------------------------------------------------------------------------------|------------------------------------------------------|
| Delagoa Bay                                                                                        | Eastern Coast of Africa                              |
| Delcarmen — Island ( <i>Gulf of Mexico</i> )                                                       | Mexico                                               |
| Delfszyl . . . . .                                                                                 | Holland                                              |
| Delfshaven . . . . .                                                                               | "                                                    |
| Deli . . . . .                                                                                     | Islands of Indian Seas, viz Sumatra                  |
| Delos—Isle . . . . .                                                                               | Kingdom of Greece                                    |
| Deloss—Isles . . . . .                                                                             | Western Coast of Africa, particularly designated     |
| Delve . . . . .                                                                                    | Denmark                                              |
| Demaun . . . . .                                                                                   | Continental India — Port Possessions                 |
| Demerara—Colony of . . . . .                                                                       | British Guiana, viz. Demerara                        |
| Demmin . . . . .                                                                                   | Prussia                                              |
| Denia ( <i>Mediterranean</i> ) . . . . .                                                           | Spain                                                |
| Deva, or Deba ( <i>Bay of Biscay</i> )                                                             | "                                                    |
| Deventer . . . . .                                                                                 | Holland                                              |
| Devise . . . . .                                                                                   | France                                               |
| Dewghur . . . . .                                                                                  | Continental India—British territories                |
| Dholera ( <i>Territories of Native States in subsidiary alliance with the East India Company</i> ) | "                                                    |
| Dialette . . . . .                                                                                 | France                                               |
| Dieppe . . . . .                                                                                   | "                                                    |
| Dierhagen . . . . .                                                                                | Mecklenburg                                          |
| Digby . . . . .                                                                                    | Nova Scotia                                          |
| Dighton . . . . .                                                                                  | United States of America                             |
| Dinan . . . . .                                                                                    | France                                               |
| Diu . . . . .                                                                                      | Continental India—Port Possessions                   |
| Dixcove . . . . .                                                                                  | Africa—British Possession Gold Coast                 |
| Dizum . . . . .                                                                                    | Hanover                                              |
| Djidda ( <i>Port of Mecca</i> ) . . . . .                                                          | Arabia                                               |
| Dodendore Modero . . . . .                                                                         | Ceylon                                               |
| Dog Island ( <i>Labrador</i> ) . . . . .                                                           | Newfoundland and Labrador                            |
| Dolstad . . . . .                                                                                  | Norway                                               |
| Domburg . . . . .                                                                                  | Holland                                              |
| Dominica—Island . . . . .                                                                          | British West India Islands                           |
| D'Omonville . . . . .                                                                              | Dominica                                             |
| Dorchester . . . . .                                                                               | France                                               |
| Dorcum . . . . .                                                                                   | New Brunswick                                        |
| Dordt or Dordrecht . . . . .                                                                       | Holland                                              |
| Dornummersiel . . . . .                                                                            | "                                                    |
| Douglas . . . . .                                                                                  | Hanover                                              |
| Douarnenez . . . . .                                                                               | Nova Scotia                                          |
| Dragó ( <i>Island of Amack</i> ) . . . . .                                                         | France                                               |
| Dragomestre or Dragamestro . . . . .                                                               | Denmark                                              |
| Dram or Drammen ( <i>Dramenegen</i> )                                                              | Kingdom of Greece                                    |
| Draxholm . . . . .                                                                                 | Norway                                               |
| Drepano . . . . .                                                                                  | Denmark                                              |
| Drilli . . . . .                                                                                   | Kingdom of Greece                                    |
|                                                                                                    | Islands of Indian Seas, viz. (Portuguese Possession) |

| PORTS.                          | COUNTRIES TO WHICH BELONGING.                          |
|---------------------------------|--------------------------------------------------------|
| ck . . . . .                    | Norway                                                 |
| tersen . . . . .                | Hanover                                                |
| heim . . . . .                  | Norway                                                 |
| . . . . .                       | France                                                 |
| own . . . . .                   | { Western Coast of Africa, not particularly designated |
| no ( <i>Albania</i> ) . . . . . | Turkish Dominions                                      |
| rk . . . . .                    | France                                                 |
| zo ( <i>Albania</i> ) . . . . . | Turkish Dominions                                      |
| dorf . . . . .                  | Prussia                                                |
| l . . . . .                     | Norway                                                 |
| . . . . .                       | Denmark                                                |

## E

|                                                      |                                                        |
|------------------------------------------------------|--------------------------------------------------------|
| rt . . . . .                                         | United States of America                               |
| ies, or Öster Risoer . . . . .                       | Norway                                                 |
| fter . . . . .                                       | Denmark                                                |
| ft . . . . .                                         | "                                                      |
| örde . . . . .                                       | Holland                                                |
| n . . . . .                                          | United States of America.                              |
| own . . . . .                                        | "                                                      |
| h, or St. George ( <i>Mouth of Danube</i> ). . . . . | { Russia — Ports within the Black Sea                  |
| nd . . . . .                                         | Norway                                                 |
| d . . . . .                                          | Holland                                                |
| dal . . . . .                                        | Norway                                                 |
| . . . . .                                            | Russia—Northern Ports                                  |
| iache, or Larache . . . . .                          | Morocco                                                |
| Island . . . . .                                     | Italy—Tuscany                                          |
| . . . . .                                            | Prussia                                                |
| . . . . .                                            | Holland                                                |
| era—Island . . . . .                                 | { British West India Islands, viz. Bahamas             |
| th, City ( <i>North Carolina</i> ) . . . . .         | United States of America                               |
| — Port . . . . .                                     | Cape of Good Hope                                      |
| , or St. George ( <i>Dutch</i> ) . . . . .           | { Western Coast of Africa, not particularly designated |
| orn . . . . .                                        | Denmark                                                |
| l . . . . .                                          | Oldenburg                                              |
| ir, or ( <i>Helsingor</i> ) . . . . .                | Denmark                                                |
| . . . . .                                            | Hanover                                                |
| rw . . . . .                                         | Denmark                                                |
| olm . . . . .                                        | Sweden                                                 |
| . . . . .                                            | { Russia — Ports within the Black Sea                  |
| en, or Enkhuizen . . . . .                           | Holland                                                |
| <i>Europe—Mediterranean</i> ) . . . . .              | Turkish Dominions                                      |
| edios, or Intermediate Ports . . . . .               | Peru                                                   |
| ntown . . . . .                                      | { Western Coast of Africa, not particularly designated |
| ( <i>Europe—Sea of Marmora</i> ) . . . . .           | Turkish Dominions                                      |
| ( <i>Asia—Black Sea</i> ) . . . . .                  | "                                                      |
| . . . . .                                            | Hanover                                                |

| PORTS.                                      | COUNTRIES TO WHICH BELONGING      |
|---------------------------------------------|-----------------------------------|
| Esmeraldas . . . . .                        | Ecuador                           |
| Espiritu Santo . . . . .                    | Brazil                            |
| Espozende . . . . .                         | Portugal proper                   |
| Etaples, or Etaples . . . . .               | France                            |
| Estebrugge . . . . .                        | Hanover                           |
| Estepona ( <i>Mediterranean</i> ) . . . . . | Spain                             |
| Eubœa—See <i>Negropont</i>                  |                                   |
| Eupatoria, or Guezelewe . . . . .           | Russia—Ports within the Black Sea |
| Ezinge . . . . .                            | Holland                           |

## F

|                                                  |                                             |
|--------------------------------------------------|---------------------------------------------|
| Faaborg . . . . .                                | Denmark                                     |
| Fahrsund . . . . .                               | Norway                                      |
| Faifoe . . . . .                                 | Continental India—Camboja                   |
| Fairfield . . . . .                              | United States of America                    |
| Falconara ( <i>Sicily</i> ) . . . . .            | Italy—Naples and Sicily                     |
| Falkenberg . . . . .                             | Sweden                                      |
| Falkland Islands . . . . .                       | Falkland Islands                            |
| Falmouth . . . . .                               | { British West India Islands,<br>Jamaica    |
| Fall River . . . . .                             | United States of America                    |
| Falster Island . . . . .                         | Denmark                                     |
| Falsterbo . . . . .                              | Sweden                                      |
| Famagousta ( <i>Island of Cyprus</i> ) . . . . . | Turkish Dominions                           |
| Fanô—Island . . . . .                            | Denmark                                     |
| Fano . . . . .                                   | Italy—Papal Territories                     |
| Faro . . . . .                                   | Portugal Proper                             |
| Faroer Islands . . . . .                         | Iceland and Faroer Islands                  |
| Fazardo . . . . .                                | { Foreign West India Islands,<br>Porto Rico |
| Fayal Island . . . . .                           | Azores                                      |
| Fécamp . . . . .                                 | France                                      |
| Fedderwarda ( <i>Bremen</i> ) . . . . .          | Hanseatic Towns                             |
| Fehmern, or Femern—Island . . . . .              | Denmark                                     |
| Feodosia, or Kaffa . . . . .                     | Russia—Ports within the Black Sea           |
| Fermo . . . . .                                  | Italy—Papal Territories                     |
| Fernando Po—Island . . . . .                     | Africa—Fernando Po                          |
| Ferro—Island . . . . .                           | Canary Islands                              |
| Ferrol ( <i>Atlantic</i> ) . . . . .             | Spain                                       |
| Ferryland . . . . .                              | Newfoundland                                |
| Fez . . . . .                                    | Morocco                                     |
| Fidallah . . . . .                               | "                                           |
| Fidderwardsiel . . . . .                         | Oldenburg                                   |
| Figuera . . . . .                                | Portugal proper                             |
| Finland—Ports of . . . . .                       | Russia—Northern Ports                       |
| Firdjum . . . . .                                | Holland                                     |
| Fischausen . . . . .                             | Prussia                                     |
| Fiskebackskehl . . . . .                         | Sweden                                      |
| Fiume . . . . .                                  | Italy—Austrian Territories                  |
| Fjalbacka . . . . .                              | Sweden                                      |
| Fladstrand . . . . .                             | Denmark                                     |
| Flekkefjord . . . . .                            | Norway                                      |
| Flensborg . . . . .                              | Denmark                                     |
| Flores—Island . . . . .                          | Azores                                      |
| Floris—Island . . . . .                          | Islands of Indian Seas, viz.—               |

| PORTS.                                   | COUNTRIES TO WHICH BELONGING.                          |
|------------------------------------------|--------------------------------------------------------|
| La—( <i>Isle de Rhé</i> ) . . .          | France                                                 |
| ug, or Vliessengen . . .                 | Holland                                                |
| ( <i>Asia Minor</i> ) . . .              | Turkish Dominions                                      |
| ick . . .                                | Sweden                                                 |
| ( <i>Naples</i> ) . . .                  | Italy—Naples and Sicily                                |
| Fora—Island . . .                        | Newfoundland                                           |
| w-foo . . .                              | Denmark                                                |
| . . .                                    | China                                                  |
| . . .                                    | Sweden                                                 |
| x ( <i>Labrador</i> ) . . .              | Newfoundland and Labrador                              |
| a—Island . . .                           | China                                                  |
| a—Island . . .                           | { Western Coast of Africa, not particularly designated |
| a . . .                                  | Brazil                                                 |
| uphin . . .                              | Madagascar                                             |
| nes ( <i>River Gambia</i> ) . . .        | { Africa—British Possessions on the River Gambia       |
| nes ( <i>British Accra</i> ) . . .       | { Ditto ditto on the Gold Coast                        |
| George ( <i>Madras</i> ) . . .           | { Continental India—British Territories                |
| ancouver ( <i>Columbia River</i> ) . . . | { Hudson's Bay Company's Settlements                   |
| ctoria ( <i>Cape Coast</i> ) . . .       | { Africa—British Possessions on the Gold Coast         |
| ctoria, or Bancoot . . .                 | { Continental India—British Territories                |
| William ( <i>Calcutta</i> ) . . .        | { Africa—British Possessions on the Gold Coast         |
| William ( <i>Cape Coast</i> ) . . .      | { Western Coast of Africa, not particularly designated |
| nt . . .                                 | Madagascar                                             |
| editerranean) . . .                      | France                                                 |
| —Port . . .                              | Cape of Good Hope                                      |
| rt on the Maine . . .                    | Hanseatic Towns                                        |
| rt on the Oder . . .                     | Prussia                                                |
| rt . . .                                 | United States of America                               |
| ea . . .                                 | Denmark                                                |
| ksborg . . .                             | "                                                      |
| ksburg . . .                             | United States of America                               |
| ksshall . . .                            | Norway                                                 |
| kshamn . . .                             | Russia—Northern Ports                                  |
| kshavn . . .                             | Denmark                                                |
| ksstad . . .                             | Norway                                                 |
| ksstadt . . .                            | { Foreign West India Islands, viz. St. Croix           |
| ksstadt . . .                            | Denmark                                                |
| ksværk . . .                             | "                                                      |
| ksværn . . .                             | Norway                                                 |
| ksund . . .                              | Denmark                                                |
| tle . . .                                | West Australia                                         |
| t . . .                                  | United States of America                               |
| n . . .                                  | Sierra Leone                                           |
| nan's Bay . . .                          | United States of America                               |
| g . . .                                  | Hanover                                                |
| , Islands . . .                          | South Sea Islands                                      |

| PORTS.                                               | COUNTRIES TO WHICH BELONGING.                          |
|------------------------------------------------------|--------------------------------------------------------|
| Funchal . . . . .                                    | Madeira                                                |
| Fuego—Island . . . . .                               | Cape Verde Islands                                     |
| Fuenterabia ( <i>Bay of Biscay</i> ) . . . . .       | Spain                                                  |
| Fuerte Ventura—Island . . . . .                      | Canary Islands                                         |
| Funen, or Fyen—Island . . . . .                      | Denmark                                                |
| G                                                    |                                                        |
| Gaboon River . . . . .                               | { Western Coast of Africa, not particularly designated |
| Gaeta ( <i>Naples</i> ) . . . . .                    | { Italy—Naples and Sicily                              |
| Galatz ( <i>Moldavia</i> ) . . . . .                 | { Wallachia and Moldavia                               |
| Galaxidi . . . . .                                   | { Kingdom of Greece                                    |
| Galle—Point de . . . . .                             | { Ceylon                                               |
| Gallinos River . . . . .                             | { Western Coast of Africa, not particularly designated |
| Gallipoli ( <i>Naples</i> ) . . . . .                | { Italy—Naples and Sicily                              |
| Gallipoli ( <i>Europe</i> ) . . . . .                | { Turkish Dominions                                    |
| Gallivede . . . . .                                  | { Western Coast of Africa, not particularly designated |
| Galveston ( <i>Texas</i> ) . . . . .                 | { United States of America                             |
| Gamla Carleby . . . . .                              | { Russia—Northern Ports                                |
| Gandia ( <i>Mediterranean</i> ) . . . . .            | { Spain                                                |
| Ganjam . . . . .                                     | { Continental India—British Territories                |
| Gapsal, or Hapsal . . . . .                          | { Russia—Northern Parts                                |
| Gardiner . . . . .                                   | { United States of America                             |
| Garding . . . . .                                    | { Denmark                                              |
| Garrucha . . . . .                                   | { Spain                                                |
| Gasö . . . . .                                       | { Sweden                                               |
| Gaspé . . . . .                                      | { Canada                                               |
| Gauensieck . . . . .                                 | { Hanover                                              |
| Gaza . . . . .                                       | { Syria and Palestine                                  |
| Geelong, or Jeelong ( <i>Port Philip</i> ) . . . . . | { New South Wales                                      |
| Geertruidenburg . . . . .                            | { Holland                                              |
| Geeste, or Geesthaven . . . . .                      | { Hanover                                              |
| Geestendorff . . . . .                               | { "                                                    |
| Genemuiden . . . . .                                 | { Holland                                              |
| Gefle . . . . .                                      | { Sweden                                               |
| Genoa . . . . .                                      | { Italy—Sardinian Territories                          |
| Georgetown . . . . .                                 | { Prince Edward Island                                 |
| Georgetown . . . . .                                 | { British Guiana, viz. Demerara                        |
| Georgetown ( <i>Columbia</i> ) . . . . .             | { United States of America                             |
| Georgetown ( <i>South Carolina</i> ) . . . . .       | { "                                                    |
| Gerace ( <i>Naples</i> ) . . . . .                   | { Italy—Naples and Sicily                              |
| Gergenti ( <i>Sicily</i> ) . . . . .                 | { "                                                    |
| Ghelenchik, or Kutlus . . . . .                      | { Russia—Ports within the Black Sea                    |
| Ghent or Gand . . . . .                              | { Belgium                                              |
| Gheriah . . . . .                                    | { Continental India—British Territories                |
| Gibara . . . . .                                     | { Foreign West India Islands, viz. Cuba                |
| Gibraltar . . . . .                                  | { Gibraltar                                            |
| Gijon ( <i>Bay of Biscay</i> ) . . . . .             | { Spain                                                |
| Gilolo—Island . . . . .                              | { Islands of Indian Seas, viz. Gilolo                  |
| Gloubokais . . . . .                                 | { Russia—Ports within the Black Sea                    |

| PORTS.                                                                    | COUNTRIES TO WHICH BELONGING.                          |
|---------------------------------------------------------------------------|--------------------------------------------------------|
| ter . . . . .                                                             | United States of America                               |
| udt . . . . .                                                             | Denmark                                                |
| . . . . .                                                                 | { Continental India—Portuguese Possessions             |
| . . . . .                                                                 | Hayti                                                  |
| Tergoes . . . . .                                                         | Holland                                                |
| nlitiesiel . . . . .                                                      | Oldenburg                                              |
| (The Port of Tunis)                                                       | Tunis                                                  |
| ilce (Atlantic) . . . . .                                                 | Central America                                        |
| on (Rented by the Imam)                                                   | Persia                                                 |
| fuscat)                                                                   | {                                                      |
| —Island . . . . .                                                         | Canary Islands                                         |
| s . . . . .                                                               | Hayti                                                  |
| . . . . .                                                                 | Holland                                                |
| . . . . .                                                                 | French Possessions in Senegambia                       |
| . . . . .                                                                 | Italy—Austrian Territories                             |
| d, or Gottland—Island                                                     | Sweden                                                 |
| urg (Göteborg) . . . . .                                                  | Denmark                                                |
| Territories of Native<br>in subsidiary alliance<br>he East India Company) | { Continental India—British Territories                |
| sland (Dependent on Malta)                                                | Malta                                                  |
| à Dios—Cape (Atlantic)                                                    | Central America                                        |
| —Island . . . . .                                                         | Azores                                                 |
| —Island . . . . .                                                         | Canary Islands                                         |
| lassam . . . . .                                                          | { Western Coast of Africa, not particularly designated |
| Key (Turk's Island)                                                       | { British West India Islands, viz.                     |
| fannan—Island . . . . .                                                   | Bahamas                                                |
| e . . . . .                                                               | New Brunswick                                          |
| es . . . . .                                                              | France                                                 |
| tein . . . . .                                                            | Denmark                                                |
| gg Harbour . . . . .                                                      | United States of America                               |
| tad . . . . .                                                             | Sweden                                                 |
| liver . . . . .                                                           | Canada                                                 |
| ond . . . . .                                                             | Newfoundland                                           |
| hl . . . . .                                                              | Hanover                                                |
| alde . . . . .                                                            | Prussia                                                |
| . . . . .                                                                 | Denmark                                                |
| —Island . . . . .                                                         | { British West India Islands, viz.                     |
| iamn . . . . .                                                            | Grenada                                                |
| d . . . . .                                                               | Sweden                                                 |
| . . . . .                                                                 | Norway                                                 |
| . . . . .                                                                 | Hanover                                                |
| t . . . . .                                                               | Denmark                                                |
| en . . . . .                                                              | Holland                                                |
| siel . . . . .                                                            | Oldenburg                                              |
| leich . . . . .                                                           | Hanover                                                |
| upe—Island . . . . .                                                      | { Foreign West India Islands, viz.                     |
| nar (Mediterranean)                                                       | Guadaloupe                                             |
| (Atlantic) . . . . .                                                      | Spain                                                  |
| or Huasco . . . . .                                                       | Chili                                                  |
| o (Pacific) . . . . .                                                     | Mexico                                                 |

| PORTS.                                                            | COUNTRIES TO WHICH BELONG                   |
|-------------------------------------------------------------------|---------------------------------------------|
| Guatemala—See <i>Istapa</i>                                       |                                             |
| Guayana . . . . .                                                 | Venezuela                                   |
| Guayaquil . . . . .                                               | Equador                                     |
| Guaymas ( <i>Gulf of California—</i><br><i>Pacific</i> . . . . .) | Mexico                                      |
| Guernsey—Island . . . . .                                         | Channel Islands                             |
| Guetaria ( <i>Bay of Biscay</i> ) . . . . .                       | Spain                                       |
| Guillo . . . . .                                                  | France                                      |
| Guiria . . . . .                                                  | Venezuela                                   |
| Guyamo . . . . .                                                  | { Foreign West India Islands,<br>Porto Rico |
| Guysborough . . . . .                                             | Nova Scotia                                 |
| Gythium, or Marathonisi . . . . .                                 | Kingdom of Greece                           |

## H

|                                               |                                           |
|-----------------------------------------------|-------------------------------------------|
| Haderslev . . . . .                           | Denmark                                   |
| Hafslund . . . . .                            | Norway                                    |
| Haifa, or Caifa . . . . .                     | Syria and Palestine                       |
| Halifax . . . . .                             | Nova Scotia                               |
| Hall . . . . .                                | Sweden                                    |
| Hallowell . . . . .                           | United States of America                  |
| Halmstad . . . . .                            | Sweden                                    |
| Halte . . . . .                               | Hanover                                   |
| Hamburg . . . . .                             | Hanseatic Towns                           |
| Hamilton . . . . .                            | { British West India Islands,<br>Bermudas |
| Hammerfest . . . . .                          | Norway                                    |
| Hampton . . . . .                             | United States of America                  |
| Hampton Roads . . . . .                       | "                                         |
| Hancock . . . . .                             | "                                         |
| Hanse d'Hainaut . . . . .                     | Hayti                                     |
| Haparanda . . . . .                           | Sweden                                    |
| Hapsal, or Gapsal . . . . .                   | Russia—Northern Ports                     |
| Harbour Grace . . . . .                       | Newfoundland                              |
| Harburg . . . . .                             | Hanover                                   |
| Harderwyck . . . . .                          | Holland                                   |
| Hardwick . . . . .                            | United States of America                  |
| Harfleur . . . . .                            | France                                    |
| Harlingen . . . . .                           | Holland                                   |
| Harlingersiel . . . . .                       | Hanover                                   |
| Hasegras . . . . .                            | Belgium                                   |
| Haseldorf . . . . .                           | Denmark                                   |
| Haselune . . . . .                            | Hanover                                   |
| Hasle ( <i>Island of Bornholm</i> ) . . . . . | Denmark                                   |
| Hastings Harbour . . . . .                    | { Continental India—British<br>tories     |
| Havannah (Habana) . . . . .                   | { Foreign West India Islands,<br>Cuba     |
| Haverhill . . . . .                           | United States of America                  |
| Havre de Grace . . . . .                      | France                                    |
| Heide . . . . .                               | Denmark                                   |
| Heiligenhafen . . . . .                       | "                                         |
| Helder . . . . .                              | Holland                                   |
| Heligoland, or Helgoland—Island . . . . .     | Heligoland                                |
| Helsingborg . . . . .                         | Sweden                                    |

| PORTS.                                           | COUNTRIES TO WHICH BELONGING.      |
|--------------------------------------------------|------------------------------------|
| Angfors . . . . .                                | Russia—Northern Ports              |
| Angör, or Elsineur . . . . .                     | Denmark                            |
| Artsluys, or Hellevoetsluis . . . . .            | Holland                            |
| Arson . . . . .                                  | Sweden                             |
| Arketgodens . . . . .                            | Hanover                            |
| Äsand . . . . .                                  | Sweden                             |
| Adura . . . . .                                  | Chili                              |
| Aggen . . . . .                                  | Denmark                            |
| And . . . . .                                    | Holland                            |
| . . . . .                                        | Denmark                            |
| . . . . .                                        | Belgium                            |
| Arrote . . . . .                                 | Venezuela                          |
| Arloopen . . . . .                               | Holland                            |
| Aggen . . . . .                                  | "                                  |
| Ang . . . . .                                    | Denmark                            |
| Ang . . . . .                                    | "                                  |
| At Town . . . . .                                | Van Diemen's Land                  |
| Ä . . . . .                                      | Denmark                            |
| Äda . . . . .                                    | Arabia                             |
| Äelde . . . . .                                  | Denmark                            |
| Äas . . . . .                                    | Sweden                             |
| Äand . . . . .                                   | Holland                            |
| Äk . . . . .                                     | Denmark                            |
| Äst Bay ( <i>Gulf of St. Vincent</i> ) . . . . . | South Australia                    |
| Ästrand . . . . .                                | Norway                             |
| Ästadt . . . . .                                 | "                                  |
| Ä . . . . .                                      | Denmark                            |
| Äin . . . . .                                    | { Foreign West India Islands, viz. |
| Äbro . . . . .                                   | Cuba                               |
| Äau . . . . .                                    | Denmark                            |
| Ärd . . . . .                                    | "                                  |
| Äur . . . . .                                    | Holland                            |
| Äur . . . . .                                    | France                             |
| Kong—Island . . . . .                            | Hong Kong                          |
| Äula . . . . .                                   | Sandwich Islands                   |
| Äuru ( <i>Island of Oahu—</i>                    | } South Sea Islands                |
| <i>Sandwich Islands</i> ) . . . . .              |                                    |
| Äiel . . . . .                                   | Oldenburg                          |
| Äull . . . . .                                   | Holland                            |
| Äs . . . . .                                     | Denmark                            |
| Äeza . . . . .                                   | "                                  |
| Ächt . . . . .                                   | Brazil                             |
| Ämersiel . . . . .                               | Denmark                            |
| Ä . . . . .                                      | Oldenburg                          |
| Ä . . . . .                                      | Denmark                            |
| Ä . . . . .                                      | Peru                               |
| Ähaco ( <i>Port of Truxillo</i> ) . . . . .      | "                                  |
| Äo, or Guasco . . . . .                          | Chili                              |
| Älco, or Guatulco ( <i>Pacific</i> ) . . . . .   | Mexico                             |
| Äkswall . . . . .                                | Sweden                             |
| Ä . . . . .                                      | Continental India—Camboja, &c.     |
| Ä ( <i>Atlantic</i> ) . . . . .                  | Spain                              |
| Äime—Island . . . . .                            | South Sea Islands                  |
| Ästad . . . . .                                  | Sweden                             |
| Ä . . . . .                                      | Denmark                            |
| Ä . . . . .                                      | Oldenburg                          |

| PORTS.                                                               | COUNTRIES TO WHICH BELONGING.                          |
|----------------------------------------------------------------------|--------------------------------------------------------|
| Husum . . . . .                                                      | Denmark                                                |
| Hydra—Island . . . . .                                               | Kingdom of Greece                                      |
| I                                                                    |                                                        |
| Ialta or Yalta . . . . .                                             | Russia—Ports within the Black Sea                      |
| Ibrail, or Brailow ( <i>Wallachia</i> ) . . . . .                    | Wallachia and Moldavia                                 |
| Ibriji ( <i>Europe—Mediterranean</i> ) . . . . .                     | Turkish Dominions                                      |
| Ichaboe—Island . . . . .                                             | { Western Coast of Africa, not particularly designated |
| Ierne . . . . .                                                      | Denmark                                                |
| Indredt . . . . .                                                    | France                                                 |
| Iniada ( <i>Europe—Black Sea</i> ) . . . . .                         | Turkish Dominions                                      |
| Innhauzersiel . . . . .                                              | Oldenburg                                              |
| Intermediate Ports ( <i>Entremedios</i> ) . . . . .                  | { Peru                                                 |
| Islay and Arica) . . . . .                                           |                                                        |
| Ipswich . . . . .                                                    | United States of America                               |
| Iquique . . . . .                                                    | Peru                                                   |
| Isigny . . . . .                                                     | France                                                 |
| Iskenderoon, or Alexandretta . . . . .                               | Syria and Palestine                                    |
| Isla del Carmen ( <i>Gulf of Mexico</i> ) . . . . .                  | Mexico                                                 |
| Islay ( <i>Port of Arequipa</i> ) . . . . .                          | Peru                                                   |
| Isle de Rhé . . . . .                                                | France                                                 |
| Ismail . . . . .                                                     | Russia—Ports within the Black Sea                      |
| Ismid, or Isnikmid—( <i>Asia—Sea</i> ) . . . . .                     | { Turkish Dominions                                    |
| of Marmora) . . . . .                                                |                                                        |
| Istapa, or Yssapa ( <i>Port of the</i> ) . . . . .                   | { Central America                                      |
| City of Guatemala) . . . . .                                         |                                                        |
| Ithaca—Island . . . . .                                              | Ionian Islands                                         |
| Itzehoe . . . . .                                                    | Denmark                                                |
| Ivory Town . . . . .                                                 | { Western Coast of Africa, not particularly designated |
| J                                                                    |                                                        |
| Jacmel . . . . .                                                     | Hayti                                                  |
| Jacobstadt . . . . .                                                 | Russia—Northern Ports                                  |
| Jaffa, or Joppa . . . . .                                            | Syria and Palestine                                    |
| Jaffna . . . . .                                                     | Ceylon                                                 |
| Jaffrabad ( <i>Territories of Native</i> ) . . . . .                 | { Continental India—British Territories                |
| States in subsidiary alliance with the East India Company) . . . . . |                                                        |
| Jagerspruis . . . . .                                                | Denmark                                                |
| Jaguaripe . . . . .                                                  | Brazil                                                 |
| Jahde . . . . .                                                      | Oldenburg                                              |
| Jamaica—Island . . . . .                                             | { British West India Islands, viz.—Jamaica             |
| James—Fort ( <i>River Gambia</i> ) . . . . .                         | { Africa—British Possessions on the River Gambia       |
| James—Fort ( <i>British Accra</i> ) . . . . .                        |                                                        |
| James Town . . . . .                                                 | Do. do. on the Gold Coast                              |
| Jebail . . . . .                                                     | St. Helena                                             |
| Jeelong, or Geelong ( <i>Port Philip</i> ) . . . . .                 | Syria and Palestine                                    |
| Jemgum . . . . .                                                     | New South Wales                                        |
| Jeremie . . . . .                                                    | Hanover                                                |
| Jersey—Island . . . . .                                              | Hayti                                                  |
|                                                                      | Channel Islands                                        |

| PORTS.                                                                         | COUNTRIES TO WHICH BELONGING.                |
|--------------------------------------------------------------------------------|----------------------------------------------|
| ping . . . . .                                                                 | . Oldenburg                                  |
| (Territories of Native<br>es in subsidiary alliance<br>the East India Company) | . Sweden                                     |
| Fernandez—Island                                                               | . Continental India—British Terri-<br>tories |
| riego (Island of Margarita)                                                    | . Chili                                      |
|                                                                                | . Venezuela                                  |
|                                                                                | . Arabia                                     |

## K

|                                                                                                   |                                                |
|---------------------------------------------------------------------------------------------------|------------------------------------------------|
| gsiel . . . . .                                                                                   | . Denmark                                      |
| or Theodosia . . . . .                                                                            | . Russia—Ports within the Black Sea            |
| or Caifa . . . . .                                                                                | . Syria and Palestine                          |
| ra . . . . .                                                                                      | . New Zealand                                  |
| oki . . . . .                                                                                     | . Russia—Northern Ports                        |
| ata, or Calamata . . . . .                                                                        | . Kingdom of Greece                            |
|                                                                                                   | . Sweden                                       |
| adborg, or Callundborg . . . . .                                                                  | . Denmark                                      |
| en . . . . .                                                                                      | . Holland                                      |
| al or Carical (Territories of<br>ive States in subsidiary alli-<br>with the East India Com-<br>y) | . Continental India—British Terri-<br>tories   |
| pago . . . . .                                                                                    | . Italy—Austrian Territories                   |
| swick . . . . .                                                                                   | . Russia—Northern Ports                        |
| beck, or Karrebecksminde<br>to . . . . .                                                          | . Denmark                                      |
| , or Kasco . . . . .                                                                              | . Kingdom of Greece                            |
| olo (Maina) . . . . .                                                                             | . Russia—Northern Ports                        |
| rk, or Catwyk . . . . .                                                                           | . Kingdom of Greece                            |
| lo (Europe) . . . . .                                                                             | . Holland                                      |
|                                                                                                   | . Turkish Dominions                            |
| (White Sea) . . . . .                                                                             | . Ceylon                                       |
| r (Asia—Black Sea) . . . . .                                                                      | . Russia—Northern Ports                        |
| ries . . . . .                                                                                    | . Turkish Dominions                            |
| ebunk . . . . .                                                                                   | . Kingdom of Greece                            |
| oun (Asia—Black Sea)                                                                              | . United States of America                     |
| ch . . . . .                                                                                      | . Turkish Dominions                            |
| or Cay) West (Florida)                                                                            | . Russia—Ports within the Black Sea            |
| olm . . . . .                                                                                     | . Continental India—Camboja, &c.               |
| ia (Island of Candia)                                                                             | . United States of America                     |
| ion, or Cherson . . . . .                                                                         | . Russia—Northern Ports                        |
|                                                                                                   | . Turkish Dominions                            |
| ngöe . . . . .                                                                                    | . Russia—Ports within the Black Sea            |
| ndra, or Killendria . . . . .                                                                     | . Denmark                                      |
| George's Sound . . . . .                                                                          | . Norway                                       |
| ston . . . . .                                                                                    | . Russia—Ports within the Black Sea            |
| stown . . . . .                                                                                   | . Turkish Dominions                            |
| sdorf . . . . .                                                                                   | . West Australia                               |
| nos (Island of Candia)                                                                            | . British West India Islands, viz.—<br>Jamaica |
| eminde . . . . .                                                                                  | . Ditto—St. Vincent                            |
| nhavn, or Copenhagen . . . . .                                                                    | . Hanover                                      |
|                                                                                                   | . Turkish Dominions                            |
|                                                                                                   | . Denmark                                      |
|                                                                                                   | . ”                                            |

| PORTS.                                        | COUNTRIES TO WHICH BELONGING.          |
|-----------------------------------------------|----------------------------------------|
| Kjöge . . . . .                               | Denmark                                |
| Klinleborg . . . . .                          | Holland                                |
| Klundert . . . . .                            | Oldenburg and Kniphausen               |
| Kniphausen . . . . .                          | Hanover                                |
| Kohlbrandt . . . . .                          | Russia--Northern Ports                 |
| Kola . . . . .                                | Denmark                                |
| Kolding, or Colding . . . . .                 | Kingdom of Greece                      |
| Kolokythi . . . . .                           | Sweden                                 |
| Köngelf . . . . .                             | Prussia                                |
| Konigsberg . . . . .                          | Sweden                                 |
| Kongsbacka, or Kungsbacka . . . . .           | Holland                                |
| Koog . . . . .                                | Kingdom of Greece                      |
| Koroni, or Motho-Koroni . . . . .             | Denmark                                |
| Korsor, or Corsoer . . . . .                  | Kingdom of Greece                      |
| Korthion ( <i>Island of Andro</i> ) . . . . . | Continental India--Siam                |
| Ko-si chang . . . . .                         | Russia--Ports within the Black Sea     |
| Kosloff, or Kazlov . . . . .                  | Turkish Dominions                      |
| Kovala ( <i>Europe</i> ) . . . . .            | Russia--Northern Ports                 |
| Kouch . . . . .                               | Norway                                 |
| Krageroe . . . . .                            | Hanover                                |
| Kranz . . . . .                               | Denmark                                |
| Krempe . . . . .                              | Eastern Coast of Africa                |
| Kringetty--Island . . . . .                   | Holland                                |
| Kuinder . . . . .                             | Russia--Northern Ports                 |
| Kunda . . . . .                               | Sweden                                 |
| Kungsbacka, or Kongsbacka . . . . .           | Continental India--British Territories |
| Kurrachee . . . . .                           | Russia--Ports within the Black Sea     |
| Kutlus, or Ghelenchik . . . . .               | Sweden                                 |
| Kylorm . . . . .                              | Continental India--British Territories |
| Kyook Phyoo . . . . .                         |                                        |

## L

|                                                        |                                                      |
|--------------------------------------------------------|------------------------------------------------------|
| La Calle, or Al Kalah . . . . .                        | Algeria                                              |
| La Ciotat ( <i>Mediterranean</i> ) . . . . .           | France                                               |
| La Flor ( <i>Gulf of Papagayo--Pacific</i> ) . . . . . | Central America                                      |
| La Flotte ( <i>Isle de Rhé</i> ) . . . . .             | France                                               |
| Lage Zwaluwe . . . . .                                 | Holland                                              |
| Lagos . . . . .                                        | Portugal proper                                      |
| La Guayra . . . . .                                    | Venezuela                                            |
| Laguna ( <i>Island of Teneriffe</i> ) . . . . .        | Canary Islands                                       |
| Laguna ( <i>Isla del Carmen--Atlantic</i> ) . . . . .  | Central America                                      |
| Laguna de los Terminos ( <i>Atlantic</i> ) . . . . .   | "                                                    |
| La Hacha ( <i>Atlantic</i> ) . . . . .                 | New Grenada                                          |
| La Have . . . . .                                      | Nova Scotia                                          |
| La Hogue . . . . .                                     | France                                               |
| Laholm . . . . .                                       | Sweden                                               |
| Lahou . . . . .                                        | Western Coast of Africa, not particularly designated |
| Laland--Island . . . . .                               | Denmark                                              |
| La Libertad ( <i>Pacific</i> ) . . . . .               | Central America                                      |
| Lamaline . . . . .                                     | Newfoundland                                         |

| PORTS.                                       | COUNTRIES TO WHICH BELONGING. |
|----------------------------------------------|-------------------------------|
| or Cobija . . . . .                          | Bolivia                       |
| aque—San José de . . . . .                   | Peru                          |
| eau . . . . .                                | France                        |
| ona . . . . .                                | Sweden                        |
| nd—Island . . . . .                          | Denmark                       |
| t . . . . .                                  | Sweden                        |
| —Island . . . . .                            | Denmark                       |
| (Iceland) . . . . .                          | Iceland and Faroer Islands    |
| ta—Island . . . . .                          | France                        |
| . . . . .                                    | Canary Islands                |
| . . . . .                                    | Mexico                        |
| . . . . .                                    | Newfoundland                  |
| or El Araiche . . . . .                      | Morocco                       |
| Bay of Biscay) . . . . .                     | Spain                         |
| (Europe) . . . . .                           | Turkish Dominions             |
| Mediterranean) . . . . .                     | France                        |
| or Larnica (Island of }<br>rus) . . . . .    | Turkish Dominions             |
| selle . . . . .                              | France                        |
| . . . . .                                    | Hanover                       |
| lmas (Island of Grand }<br>ary) . . . . .    | Canary Islands                |
| (Bay of Biscay) . . . . .                    | Spain                         |
| or Ladikieh . . . . .                        | Syria and Palestine           |
| (Asia Minor) . . . . .                       | Turkish Dominions             |
| . . . . .                                    | Venezuela                     |
| ton . . . . .                                | Van Diemen's Land             |
| Port . . . . .                               | France                        |
| n—(Pacific) . . . . .                        | Central America               |
| e—Island . . . . .                           | New South Wales               |
| . . . . .                                    | Norway                        |
| . . . . .                                    | Tripoli                       |
| by . . . . .                                 | France                        |
| den . . . . .                                | Holland                       |
| Lehr . . . . .                               | Hanover                       |
| (Livorno) . . . . .                          | Italy—Tuscany                 |
| le . . . . .                                 | France                        |
| e, or Havre de Grace . . . . .               | ”                             |
| . . . . .                                    | Norway                        |
| s, or Limisso (Island of }<br>rus) . . . . . | Turkish Dominions             |
| hafen . . . . .                              | Denmark                       |
| —de . . . . .                                | Holland                       |
| —Island (Europe) . . . . .                   | Turkish Dominions             |
| . . . . .                                    | Denmark                       |
| rin . . . . .                                | France                        |
| . . . . .                                    | Kingdom of Greece             |
| . . . . .                                    | Italy—Sardinian Territories   |
| les . . . . .                                | France                        |
| Island . . . . .                             | Philippine Islands            |
| ux . . . . .                                 | France                        |
| . . . . .                                    | Russia—Northern Ports         |
| . . . . .                                    | Denmark                       |
| e . . . . .                                  | France                        |
| or Alicata (Sicily) . . . . .                | Italy—Naples and Sicily       |
| ne . . . . .                                 | France                        |

| PORTS.                                    | COUNTRIES TO WHICH BELONG        |
|-------------------------------------------|----------------------------------|
| Lillesand . . . . .                       | Norway                           |
| Lima ( <i>Inland Port</i> ) . . . . .     | Peru                             |
| Lincoln—Port . . . . .                    | South Australia                  |
| Lintin—Island . . . . .                   | China                            |
| Lisbon (Lisboa) . . . . .                 | Portugal proper                  |
| Little Bay . . . . .                      | Newfoundland                     |
| Little Egg Harbour . . . . .              | United States of America         |
| Liverpool . . . . .                       | New Brunswick                    |
| Liverpool . . . . .                       | Nova Scotia                      |
| Liungby . . . . .                         | Sweden                           |
| Llanes ( <i>Bay of Biscay</i> ) . . . . . | Spain                            |
| Loano . . . . .                           | Italy—Sardinian Territories      |
| Loanger . . . . .                         | Sweden                           |
| Locmariaquer . . . . .                    | France                           |
| Loderup . . . . .                         | Sweden                           |
| Lógstór . . . . .                         | Denmark                          |
| Loheia . . . . .                          | Arabia                           |
| Lokken . . . . .                          | Denmark                          |
| Lombok—Island . . . . .                   | Islands of Indian Seas, viz. Lom |
| Lonborg . . . . .                         | Denmark                          |
| Long Island . . . . .                     | United States of America         |
| Longsund . . . . .                        | Norway                           |
| Lonne . . . . .                           | Denmark                          |
| L'Orient . . . . .                        | France                           |
| Lovisa . . . . .                          | Russia—Northern Ports            |
| Louga, or Lougia . . . . .                | Turkish Dominions                |
| Louvain . . . . .                         | Belgium                          |
| Luarca ( <i>Bay of Biscay</i> ) . . . . . | Spain                            |
| Lubbers . . . . .                         | Hanover                          |
| Lubec . . . . .                           | Hanseatic Towns                  |
| Lubec . . . . .                           | United States of America         |
| Luc . . . . .                             | France                           |
| Lucca . . . . .                           | Italy—Lucca                      |
| Luçon . . . . .                           | France                           |
| Ludschuk Kaleh . . . . .                  | Russia—Ports within the Black    |
| Lühe . . . . .                            | Hanover                          |
| Lulea . . . . .                           | Sweden                           |
| Lunenburg . . . . .                       | Nova Scotia                      |
| Luterine ( <i>Sicily</i> ) . . . . .      | Italy—Naples and Sicily          |
| Lütjenburg . . . . .                      | Denmark                          |
| Luzon, or Luçonía—Island . . . . .        | Philippine Islands               |
| Lyngen . . . . .                          | Denmark                          |
| Lynsgoe . . . . .                         | Norway                           |
| Lysekehl . . . . .                        | Sweden                           |

## M

|                                 |                                         |
|---------------------------------|-----------------------------------------|
| Maasluyt . . . . .              | Holland                                 |
| Macao . . . . .                 | China                                   |
| Maceio . . . . .                | Brazil                                  |
| Machias . . . . .               | United States of America                |
| Macri ( <i>Asia</i> ) . . . . . | Turkish Dominions                       |
| Madagascar—Island . . . . .     | Madagascar                              |
| Madeira—Island . . . . .        | Madeira                                 |
| Madras . . . . .                | { Continental India—British }<br>tories |

| PORTS.                                                                                                                  | COUNTRIES TO WHICH BELONGING.                             |
|-------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| uadavic . . . . .                                                                                                       | New Brunswick                                             |
| eno ( <i>Naples</i> ) . . . . .                                                                                         | Italy—Naples and Sicily                                   |
| iam . . . . .                                                                                                           | Sweden                                                    |
| iah, or Afrikeah . . . . .                                                                                              | Tunis                                                     |
| . . . . .                                                                                                               | Continental India—French Posses-<br>sions                 |
| . . . . .                                                                                                               | Continental India—British Terri-<br>tories                |
| . . . . .                                                                                                               | Spain                                                     |
| —Port ( <i>Island of Mi-<br/>rca</i> ) . . . . .                                                                        | Kingdom of Greece                                         |
| , or Mani . . . . .                                                                                                     | Holland                                                   |
| um . . . . .                                                                                                            | Continental India—British Terri-<br>tories                |
| za . . . . .                                                                                                            | Spain                                                     |
| a ( <i>Mediterranean</i> ) . . . . .                                                                                    | Western Coast of Africa, not par-<br>ticularly designated |
| os—Island . . . . .                                                                                                     | Canada                                                    |
| ay . . . . .                                                                                                            | Oriental Republic of the Uruguay                          |
| nado . . . . .                                                                                                          | Continental India—British Terri-<br>tories                |
| un . . . . .                                                                                                            | Belgium                                                   |
| es, or Mechlin . . . . .                                                                                                | Sweden                                                    |
| ō . . . . .                                                                                                             | France                                                    |
| (St.) . . . . .                                                                                                         | Prince Edward Island                                      |
| que . . . . .                                                                                                           | Malta                                                     |
| —Island . . . . .                                                                                                       | Ceylon                                                    |
| r . . . . .                                                                                                             | Nova Scotia                                               |
| hester . . . . .                                                                                                        | Norway                                                    |
| ahl . . . . .                                                                                                           | Continental India—British Terri-<br>tories                |
| avee ( <i>Territories of Native<br/>States in subsidiary alliance<br/>with the East India Com-<br/>pany</i> ) . . . . . | Italy—Naples and Sicily                                   |
| redonia ( <i>Naples</i> ) . . . . .                                                                                     | Continental India—British Terri-<br>tories                |
| alore . . . . .                                                                                                         | Philippine Islands                                        |
| lla ( <i>Isle of Luzon</i> ) . . . . .                                                                                  | Madagascar                                                |
| ro . . . . .                                                                                                            | Mexico                                                    |
| anilla ( <i>Pacific</i> ) . . . . .                                                                                     | Foreign West India Islands, viz.<br>Cuba                  |
| anillo . . . . .                                                                                                        | South Sea Islands                                         |
| na—Island . . . . .                                                                                                     | Venezuela                                                 |
| caibo . . . . .                                                                                                         | Brazil                                                    |
| nham . . . . .                                                                                                          | France                                                    |
| ns . . . . .                                                                                                            | Turkish Dominions                                         |
| tho Campo ( <i>Island of Samos</i> ) . . . . .                                                                          | Kingdom of Greece                                         |
| thonisi ( <i>Maina</i> ) . . . . .                                                                                      | Spain                                                     |
| ella, or Marvella ( <i>Mediterranean</i> ) . . . . .                                                                    | United States of America                                  |
| lehead . . . . .                                                                                                        | Venezuela                                                 |
| arita—Island . . . . .                                                                                                  | Denmark                                                   |
| ager . . . . .                                                                                                          |                                                           |
| boe . . . . .                                                                                                           |                                                           |
| egalante—Island . . . . .                                                                                               | Foreign West India Islands, viz.<br>Mariegalande          |
| ensiel . . . . .                                                                                                        | Oldenburg                                                 |

| PORTS.                                       | COUNTRIES TO WHICH BELONGING.                          |
|----------------------------------------------|--------------------------------------------------------|
| Marioupol, or Marianopoli .                  | { Russia — Ports within the Black Sea                  |
| Maroin .                                     | Brazil                                                 |
| Marquesas—Islands .                          | South Sea Islands                                      |
| Marsala ( <i>Sicily</i> ) .                  | Italy—Naples and Sicily                                |
| Marseilles ( <i>Mediterranean</i> ) .        | France                                                 |
| Marshall .                                   | Denmark                                                |
| Marstrand .                                  | Sweden                                                 |
| Martaban .                                   | { Continental India—British Territories                |
| Martinho .                                   | Portugal proper                                        |
| Martinique—Island .                          | { Foreign West India Islands, viz. Martinique          |
| Masuah .                                     | African Ports on the Red Sea                           |
| Masulipatam .                                | { Continental India—British Territories                |
| Mata ( <i>Mediterranean</i> ) .              | Spain                                                  |
| Matamoros ( <i>Gulf of Mexico</i> ) .        | Mexico                                                 |
| Matanzas .                                   | { Foreign West India Islands, viz. Cuba                |
| Mataro ( <i>Mediterranean</i> ) .            | Spain                                                  |
| Matchian—Island .                            | { Islands of Indian Seas, viz. Matchian                |
| Matchin ( <i>Europe—Black Sea</i> ) .        | Turkish Dominions                                      |
| Matagorda ( <i>Texas</i> ) .                 | United States of America                               |
| Matina ( <i>Port of Cartago—Atlantic</i> ) . | Central America                                        |
| Maturin .                                    | Venezuela                                              |
| Mayagues .                                   | { Foreign West India Islands, viz. Porto Rico          |
| Mayo—Island .                                | Cape Verd Islands                                      |
| Mayotto—Island .                             | Eastern Coast of Africa                                |
| Mazagan .                                    | Morocco                                                |
| Mazatlan ( <i>Pacific</i> ) .                | Mexico                                                 |
| Mazzara ( <i>Sicily</i> ) .                  | Italy—Naples and Sicily                                |
| Mechlin, or Malines .                        | Belgium                                                |
| Medea, or Mehediah .                         | Algeria                                                |
| Medemblik .                                  | Holland                                                |
| Medford .                                    | Norway                                                 |
| Medford .                                    | United States of America                               |
| Mehediah, or Medea .                         | Algeria                                                |
| Melbourne ( <i>Port Philip</i> ) .           | New South Wales                                        |
| Melillah .                                   | Morocco                                                |
| Meldorf .                                    | Denmark                                                |
| Meliapour, or St. Thomé .                    | Continental India — Portuguese Possessions             |
| Mellacoree—River .                           | { Western Coast of Africa, not particularly designated |
| Memel .                                      | Prussia                                                |
| Mercury—Island .                             | { Western Coast of Africa, not particularly designated |
| Merqui .                                     | { Continental India—British Territories                |
| Mersyn ( <i>Asia Minor</i> ) .               | Turkish Dominions                                      |
| Messina ( <i>Sicily</i> ) .                  | Italy—Naples and Sicily                                |
| Mesunde, or Musunde .                        | Denmark                                                |
| Metway—Port .                                | Nova Scotia                                            |

| PORTS.                                                                                                  | COUNTRIES TO WHICH BELONGING.                             |
|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| lones . . . . .                                                                                         | Peru                                                      |
| lfart . . . . .                                                                                         | Denmark                                                   |
| eburg . . . . .                                                                                         | Holland                                                   |
| etown . . . . .                                                                                         | United States of America                                  |
| so ( <i>Sicily</i> ) . . . . .                                                                          | Italy—Naples and Sicily                                   |
| -Island . . . . .                                                                                       | Kingdom of Greece                                         |
| nao—Island . . . . .                                                                                    | Philippine Islands                                        |
| ro—Island . . . . .                                                                                     | "                                                         |
| ichi . . . . .                                                                                          | New Brunswick                                             |
| ngi . . . . .                                                                                           | Kingdom of Greece                                         |
| ane . . . . .                                                                                           | Hayti                                                     |
| -River . . . . .                                                                                        | Canada                                                    |
| e . . . . .                                                                                             | United States of America                                  |
| nbo ( <i>Atlantic</i> ) . . . . .                                                                       | Mexico                                                    |
| l . . . . .                                                                                             | Arabia                                                    |
| l . . . . .                                                                                             | Kingdom of Greece                                         |
| lore . . . . .                                                                                          | Denmark                                                   |
| ta ( <i>Naples</i> ) . . . . .                                                                          | Morocco                                                   |
| ido . . . . .                                                                                           | Norway                                                    |
| up . . . . .                                                                                            | Italy—Naples and Sicily                                   |
| so . . . . .                                                                                            | Peru                                                      |
| nbasia, or Napoli di Mal-<br>asia ( <i>Maina</i> ) . . . . .                                            | Denmark                                                   |
| kendam . . . . .                                                                                        | Morocco                                                   |
| poli ( <i>Naples</i> ) . . . . .                                                                        | Norway                                                    |
| ovia ( <i>Colony of Liberia</i> ) . . . . .                                                             | Italy—Naples and Sicily                                   |
| go Bay . . . . .                                                                                        | Peru                                                      |
| rey ( <i>Sea of California—<br/>acific</i> ) . . . . .                                                  | Denmark                                                   |
| Video . . . . .                                                                                         | Italy—Sardinian Territories                               |
| jo ( <i>Pacific</i> ) . . . . .                                                                         | Kingdom of Greece                                         |
| cal . . . . .                                                                                           | Holland                                                   |
| errat Island . . . . .                                                                                  | Italy—Naples and Sicily                                   |
| ra ( <i>Territories of Native<br/>es in subsidiary alliance<br/>the East India Company.</i> ) . . . . . | Western Coast of Africa, not parti-<br>cularly designated |
| Factory ( <i>Hudson's Bay</i> ) . . . . .                                                               | British West India Islands, viz.<br>Jamaica               |
| at Bay . . . . .                                                                                        | Mexico                                                    |
| ia ( <i>Mediterranean</i> ) . . . . .                                                                   | Oriental Republic of the Uruguay                          |
| ix . . . . .                                                                                            | New Grenada                                               |
| , or Moscoe . . . . .                                                                                   | Canada                                                    |
| l Bay . . . . .                                                                                         | British West India Islands, viz.<br>Montserrat            |
| ghanim . . . . .                                                                                        | Continental India — British Terri-<br>tories              |
| ni, or Motho-koroni . . . . .                                                                           | Hudson's Bay Company's Settle-<br>ments                   |
| -Island . . . . .                                                                                       | British West India Islands, viz.<br>Jamaica               |
| ( <i>Mediterranean</i> ) . . . . .                                                                      | Spain                                                     |
|                                                                                                         | France                                                    |
|                                                                                                         | Turkish Dominions                                         |
|                                                                                                         | Norway                                                    |
|                                                                                                         | Cape of Good Hope                                         |
|                                                                                                         | Algeria                                                   |
|                                                                                                         | Sweden                                                    |
|                                                                                                         | Kingdom of Greece                                         |
|                                                                                                         | Islands of Indian Seas, viz. Motir                        |
|                                                                                                         | Spain                                                     |

| PORTS.                                           | COUNTRIES TO WHICH BELONG                    |
|--------------------------------------------------|----------------------------------------------|
| Moulmein . . . . .                               | { Continental India—British Territories      |
| Mowee ( <i>Sandwich Islands</i> ) . . . . .      | . South Sea Islands                          |
| Mozambique ( <i>Portuguese</i> ) . . . . .       | . Eastern Coast of Africa                    |
| Muhlenborg . . . . .                             | . Denmark                                    |
| Mujia ( <i>Atlantic</i> ) . . . . .              | . Spain                                      |
| Mundaca . . . . .                                | . "                                          |
| Muntendam . . . . .                              | . Holland                                    |
| Munychia ( <i>Harbour of Athens</i> ) . . . . .  | . Kingdom of Greece                          |
| Murmagoa . . . . .                               | { Continental India — Portuguese Possessions |
| Muros ( <i>Atlantic</i> ) . . . . .              | . Spain                                      |
| Murviedro ( <i>Mediterranean</i> ) . . . . .     | . "                                          |
| Muscat . . . . .                                 | . Arabia                                     |
| Musconisi—Island ( <i>Asia Minor</i> ) . . . . . | . Turkish Dominions                          |
| Myconi—Island . . . . .                          | . Kingdom of Greece                          |
| Mysol—Island . . . . .                           | . Islands of Indian Seas, viz. M             |
| Mytilene—Island ( <i>Asia</i> ) . . . . .        | . Turkish Dominions                          |

## N

|                                                                  |                                         |
|------------------------------------------------------------------|-----------------------------------------|
| Nagore . . . . .                                                 | { Continental India—British Territories |
| Nakskov, or Naxkow . . . . .                                     | . Denmark                               |
| Nangasaki ( <i>Island of Ximo</i> ) . . . . .                    | . Japanese Islands                      |
| Nanning . . . . .                                                | { Continental India—British Territories |
| Nantes . . . . .                                                 | . France                                |
| Nantucket . . . . .                                              | . United States of America              |
| Naples (Napoli) . . . . .                                        | . Italy—Naples and Sicily               |
| Napoli di Romania, or Nauplia ( <i>Port of Argos</i> ) . . . . . | . Kingdom of Greece                     |
| Narva . . . . .                                                  | . Russia—Northern Ports                 |
| Nassau ( <i>Island of New Providence</i> ) . . . . .             | . Bahamas                               |
| Natal, or Rio Grande do Norte . . . . .                          | . Brazil                                |
| Natal—Port . . . . .                                             | . Cape of Good Hope                     |
| Natchez . . . . .                                                | . United States of America              |
| Navarino . . . . .                                               | . Kingdom of Greece                     |
| Navidad—Puerto de la ( <i>Pacific</i> ) . . . . .                | . Mexico                                |
| Nauplia, or Napoli di Romania . . . . .                          | . Kingdom of Greece                     |
| Naussa ( <i>Island of Paros</i> ) . . . . .                      | . "                                     |
| Naxia, or Naxos—Island . . . . .                                 | . "                                     |
| Nedkalix . . . . .                                               | . Sweden                                |
| Negapatam . . . . .                                              | { Continental India—British Territories |
| Negombo . . . . .                                                | . Ceylon                                |
| Negropont, or Egripi—Island . . . . .                            | . Kingdom of Greece                     |
| Negros—Island . . . . .                                          | . Philippine Islands                    |
| Nelson . . . . .                                                 | . New Zealand                           |
| Nestved . . . . .                                                | . Denmark                               |
| Neszmersyhl . . . . .                                            | . Hanover                               |
| Nevis—Island . . . . .                                           | { British West India Island             |
| Neufeld . . . . .                                                | . Nevis                                 |
| Neufeldt . . . . .                                               | . Hanover                               |
|                                                                  | . Denmark                               |

| PORTS.                                        | COUNTRIES TO WHICH BELONGING.                          |
|-----------------------------------------------|--------------------------------------------------------|
| rlingersyhl . . . .                           | Hanover                                                |
| us . . . . .                                  | "                                                      |
| dt . . . . .                                  | Denmark                                                |
| dt Godens . . . . .                           | Hanover                                                |
| msterdam . . . . .                            | British Guiana, viz. Berbice                           |
| rchangel ( <i>Island of Sitka</i> ) . . . . . | Russian Settlements in America                         |
| . . . . .                                     | United States of America                               |
| edford . . . . .                              | "                                                      |
| ritain . . . . .                              | South Sea Islands                                      |
| rn . . . . .                                  | United States of America                               |
| ryport . . . . .                              | "                                                      |
| ledonia . . . . .                             | South Sea Islands                                      |
| rlisle . . . . .                              | Canada                                                 |
| tle . . . . .                                 | United States of America                               |
| dinburgh . . . . .                            | Nova Scotia                                            |
| uinea—Island . . . . .                        | { Islands of Indian Seas, viz. New Guinea              |
| ven . . . . .                                 | United States of America                               |
| ebrides . . . . .                             | South Sea Islands                                      |
| eland . . . . .                               | "                                                      |
| ondon . . . . .                               | United States of America                               |
| cleans . . . . .                              | "                                                      |
| lymouth . . . . .                             | New Zealand                                            |
| rt ( <i>Rhode Island</i> ) . . . . .          | United States of America                               |
| rovidence—Island . . . . .                    | { British West India Islands, viz. Bahamas             |
| . . . . .                                     | { Continental India—British Territories                |
| ork . . . . .                                 | United States of America                               |
| . . . . .                                     | Denmark                                                |
| gua—St. Juan de ( <i>Atlantic</i> ) . . . . . | Central America                                        |
| —Island ( <i>Asia</i> ) . . . . .             | Turkish Dominions                                      |
| son—Port . . . . .                            | Italy—Sardinian Territories                            |
| ev, or Nicholaeff . . . . .                   | New Zealand                                            |
| edia, or Ismid ( <i>Asia—Sea</i> ) . . . . .  | Russia—Ports within the Black Sea                      |
| <i>Marmora</i> ) . . . . .                    | { Turkish Dominions                                    |
| —Gulf of ( <i>Pacific</i> ) . . . . .         | Central America                                        |
| rt . . . . .                                  | Belgium                                                |
| Diep . . . . .                                | Holland                                                |
| Schans . . . . .                              | "                                                      |
| —Great ( <i>Danish</i> ) . . . . .            | { Western Coast of Africa, not particularly designated |
| —Little . . . . .                             | "                                                      |
| . . . . .                                     | China                                                  |
| Nios—Island . . . . .                         | Kingdom of Greece                                      |
| —Island . . . . .                             | Japanese Islands                                       |
| oro . . . . .                                 | United States of America                               |
| utiers . . . . .                              | France                                                 |
| ryk . . . . .                                 | Holland                                                |
| 'g . . . . .                                  | Denmark                                                |
| . . . . .                                     | Hanover                                                |
| schleuse . . . . .                            | Denmark                                                |
| ney—Island . . . . .                          | Hanover                                                |
| aling . . . . .                               | Sweden                                                 |

| PORTS.                               | COUNTRIES TO WHICH BELONG                          |
|--------------------------------------|----------------------------------------------------|
| Nordstrand—Island . . . . .          | Denmark                                            |
| Nordvig . . . . .                    | "                                                  |
| Norfolk . . . . .                    | United States of America                           |
| Norköping . . . . .                  | Sweden                                             |
| Norrtegelge . . . . .                | "                                                  |
| Nuevitas . . . . .                   | Foreign West India Islands,<br>Cuba                |
| Nunez—River . . . . .                | Western Coast of Africa, not<br>cularly designated |
| Nyborg . . . . .                     | Denmark                                            |
| Ny Carleby, or New Carleby . . . . . | Russia—Northern Ports                              |
| Nykjöbing in Sjælland . . . . .      | Denmark                                            |
| Nykjöbing in Falster . . . . .       | "                                                  |
| Nykjöbing in Morso . . . . .         | "                                                  |
| Nyköping . . . . .                   | Sweden                                             |
| Nyland . . . . .                     | "                                                  |
| Nystadt . . . . .                    | Russia—Northern Ports                              |
| Nysted . . . . .                     | Denmark                                            |

## O

|                                                                                      |                                        |
|--------------------------------------------------------------------------------------|----------------------------------------|
| Oahu, or Woahoe ( <i>Sandwich Islands</i> ) . . . . .                                | South Sea Islands                      |
| Obernndorff . . . . .                                                                | Hanover                                |
| Ochlandsbogen . . . . .                                                              | Norway                                 |
| Ochtum . . . . .                                                                     | Oldenburg                              |
| Ocracoke . . . . .                                                                   | United States of America               |
| Odenlik ( <i>Asia Minor</i> ) . . . . .                                              | Turkish Dominions                      |
| Odense . . . . .                                                                     | Denmark                                |
| Odessa . . . . .                                                                     | Russia—Ports within the Bla            |
| Ofoten . . . . .                                                                     | Norway                                 |
| Oldenburg . . . . .                                                                  | Oldenburg                              |
| Oldersum . . . . .                                                                   | Hanover                                |
| Old Harbour . . . . .                                                                | British West India Islands,<br>Jamaica |
| Old Town, or Edgar Town . . . . .                                                    | United States of America               |
| Oleron, or Oloron . . . . .                                                          | France                                 |
| Omoa ( <i>Atlantic</i> ) . . . . .                                                   | Central America                        |
| Onega . . . . .                                                                      | Russia—Northern Ports                  |
| Ong-ro . . . . .                                                                     | Continental India—Camboja              |
| Onore . . . . .                                                                      | " —British Terr                        |
| Opemwick or Uppernavick ( <i>Davis's Straits</i> ) . . . . .                         | Greenland and Davis's Stra             |
| Oporto . . . . .                                                                     | Portugal proper                        |
| Oran, or Wahran . . . . .                                                            | Algeria                                |
| Orbye, or Orebye . . . . .                                                           | Denmark                                |
| Oregon, or Columbia River —<br>British Ports and Settle-<br>ments . . . . .          | Hudson's Bay Company's<br>ments        |
| Öregrund . . . . .                                                                   | Sweden                                 |
| Orinoco—River . . . . .                                                              | Venezuela                              |
| Ormuz—Island ( <i>under the Do-<br/>minion of the Imam of<br/>Muscat</i> ) . . . . . | Persia                                 |
| Oröskjöbing . . . . .                                                                | Denmark                                |
| Orotava ( <i>Island of Teneriffe</i> ) . . . . .                                     | Canary Islands                         |

| PORTS.                                               | COUNTRIES TO WHICH BELONGING.                        |
|------------------------------------------------------|------------------------------------------------------|
| n-a-à-mare ( <i>Naples</i> ) . . . . .               | Italy—Naples and Sicily                              |
| iano ( <i>Europe—Mediterranean</i> ) . . . . .       | Turkish Dominions                                    |
| nd . . . . .                                         | Belgium                                              |
| tholz . . . . .                                      | Hanover                                              |
| rmor . . . . .                                       | Denmark                                              |
| rœe—Island . . . . .                                 | Iceland and Faroer Islands                           |
| : Risoer, or East Ries . . . . .                     | Norway                                               |
| eite, or Tahiti—Island . . . . .                     | South Sea Islands                                    |
| to ( <i>Naples</i> ) . . . . .                       | Italy—Naples and Sicily                              |
| idorff . . . . .                                     | Hanover                                              |
| isen . . . . .                                       | Denmark                                              |
| opol . . . . .                                       | Russia—Ports within the Black Sea                    |
| hee ( <i>Sandwich Islands</i> ) . . . . .            | South Sea Islands                                    |
| rd . . . . .                                         | United States of America                             |
| iva . . . . .                                        | South Sea Islands                                    |
| P                                                    |                                                      |
| mayo . . . . .                                       | Peru                                                 |
| ng . . . . .                                         | Islands of Indian Seas, viz. Sumatra                 |
| ran . . . . .                                        | Continental India—Camboja, &c.                       |
| bœuf . . . . .                                       | France                                               |
| pol . . . . .                                        | "                                                    |
| nos ( <i>Mediterranean</i> ) . . . . .               | Spain                                                |
| van—Island . . . . .                                 | Philippine Islands                                   |
| nbang . . . . .                                      | Islands of Indian Seas, viz. Sumatra                 |
| mo ( <i>Sicily</i> ) . . . . .                       | Italy—Naples and Sicily                              |
| a ( <i>Island of Majorca</i> ) . . . . .             | Spain                                                |
| a—Island . . . . .                                   | Canary Islands                                       |
| a ( <i>Sicily</i> ) . . . . .                        | Italy—Naples and Sicily                              |
| as — las ( <i>Island of Grand</i> )                  | Canary Islands                                       |
| anary)                                               |                                                      |
| as—Cape . . . . .                                    | Western Coast of Africa, not particularly designated |
| ata ( <i>Island of Margarita</i> ) . . . . .         | Venezuela                                            |
| ma ( <i>Pacific</i> ) . . . . .                      | New Grenada                                          |
| y—Island . . . . .                                   | Philippine Islands                                   |
| le Azucar . . . . .                                  | Chili                                                |
| ny . . . . .                                         | Continental India—British Territories                |
| rmo, or Panormos ( <i>Island of Tino</i> ) . . . . . | Kingdom of Greece                                    |
| rmo ( <i>Sea of Marmora</i> ) . . . . .              | Turkish Dominions                                    |
| ura . . . . .                                        | Ceylon                                               |
| co ( <i>Gulf of Mexico</i> ) . . . . .               | Mexico                                               |
| gayo—Gulf of ( <i>Pacific</i> ) . . . . .            | Central America                                      |
| ête ( <i>Tahiti</i> ) . . . . .                      | South Sea Islands                                    |
| nburg . . . . .                                      | Hanover                                              |
| a, or New Guinea . . . . .                           | Islands of Indian Seas, viz.—New Guinea              |
| do . . . . .                                         | Chili                                                |
| ica . . . . .                                        | Bolivia                                              |
| . . . . .                                            | Brazil                                               |
| ba . . . . .                                         | "                                                    |
| naribo ( <i>Surinam</i> ) . . . . .                  | Dutch Guiana                                         |
| agua . . . . .                                       | Brazil                                               |

| PORTS.                                           | COUNTRIES TO WHICH BELONG                            |
|--------------------------------------------------|------------------------------------------------------|
| Parenzo . . . . .                                | Italy—Austrian Territories                           |
| Parga ( <i>Albania</i> ) . . . . .               | Turkish Dominions                                    |
| Parnahiba . . . . .                              | Brazil                                               |
| Paros—Island . . . . .                           | Kingdom of Greece                                    |
| Parsborough . . . . .                            | Nova Scotia                                          |
| Pasages ( <i>Bay of Biscay</i> ) . . . . .       | Spain                                                |
| Pataholm . . . . .                               | Sweden                                               |
| Patmos—Island . . . . .                          | Turkish Dominions                                    |
| Patras . . . . .                                 | Kingdom of Greece                                    |
| Patta, or Patte—Island and Port . . . . .        | Eastern Coast of Africa                              |
| Patti ( <i>Sicily</i> ) . . . . .                | Italy—Naples and Sicily                              |
| Paulo de Loando ( <i>Portuguese</i> ) . . . . .  | Western Coast of Africa, not<br>ticularly designated |
| Payta ( <i>Port of Piura</i> ) . . . . .         | Peru                                                 |
| Paxo—Island . . . . .                            | Ionian Island                                        |
| Pchiate . . . . .                                | Russia—Ports within the Black                        |
| Pearl River . . . . .                            | United States of America                             |
| Pedestal Point . . . . .                         | Western Coast of Africa, not<br>ticularly designated |
| Pedir . . . . .                                  | Islands of Indian Seas, viz. Sum                     |
| Pekela . . . . .                                 | Holland                                              |
| Pelerin—Le . . . . .                             | France                                               |
| Pelew Islands . . . . .                          | Islands of Indian Seas, viz. Pe<br>Islands           |
| Pellworm—Island . . . . .                        | Denmark                                              |
| Pena Blanca . . . . .                            | Chili                                                |
| Penang, or Prince of Wales<br>Island . . . . .   | Continental India — British Te<br>tories             |
| Penco ( <i>Bay of Concepcion</i> ) . . . . .     | Chili                                                |
| Penderakha ( <i>Europe—Black Sea</i> ) . . . . . | Turkish Domiaions                                    |
| Peniche . . . . .                                | Portugal proper                                      |
| Penobscot . . . . .                              | United States of America                             |
| Pensacola . . . . .                              | "                                                    |
| Pernambuco . . . . .                             | Brazil                                               |
| Pernau . . . . .                                 | Russia—Northern Ports                                |
| Perros . . . . .                                 | France                                               |
| Persaim, or Bassien . . . . .                    | Continental India—Birman Empi                        |
| Perth Amboy . . . . .                            | United States of America                             |
| Pesaro . . . . .                                 | Italy—Papal Territories                              |
| Petersburg . . . . .                             | United States of America                             |
| Petersburg . . . . .                             | Russia—Northern Ports                                |
| Pfokis ( <i>Asia Minor</i> ) . . . . .           | Turkish Dominions                                    |
| Phalerum ( <i>Harbour of Athens</i> ) . . . . .  | Kingdom of Greece                                    |
| Philadelphia . . . . .                           | United States of America                             |
| Philippeville Stora . . . . .                    | Algeria                                              |
| Phuyen . . . . .                                 | Continental India—Camboja, &c.                       |
| Piba, or Peba . . . . .                          | Brazil                                               |
| Pichidanque . . . . .                            | Chili                                                |
| Pico—Island . . . . .                            | Azores                                               |
| Pictou . . . . .                                 | Nova Scotia                                          |
| Pillau . . . . .                                 | Prussia                                              |
| Piræus ( <i>Port of Athens</i> ) . . . . .       | Kingdom of Greece                                    |
| Pisco . . . . .                                  | Peru                                                 |
| Pitea, or Pithea . . . . .                       | Sweden                                               |
| Pittston . . . . .                               | United States of America                             |
| Pittstown ( <i>Crooked Island</i> ) . . . . .    | British West India Islands, viz.<br>Bahamas          |

| PORTS.                                                                                      | COUNTRIES TO WHICH BELONGING.                        |
|---------------------------------------------------------------------------------------------|------------------------------------------------------|
| See <i>Payta</i>                                                                            |                                                      |
| a . . . . .                                                                                 | Newfoundland                                         |
|                                                                                             | Denmark                                              |
| <i>Asia—(Black Sea)</i> . . . . .                                                           | Turkish Dominions                                    |
|                                                                                             | Sieland, Denmark                                     |
| th . . . . .                                                                                | British West India Islands, viz.—                    |
| th . . . . .                                                                                | Montserrat                                           |
| de Galle . . . . .                                                                          | United States of America                             |
| edro . . . . .                                                                              | Ceylon                                               |
|                                                                                             | Italy—Austrian Territories                           |
|                                                                                             | Foreign West India Islands, viz.—                    |
|                                                                                             | Porto Rico                                           |
| erry . . . . .                                                                              | Continental India—French Possessions                 |
| Delgada ( <i>Island of St. Michael</i> ) . . . . .                                          | Azores                                               |
| edra ( <i>Atlantic</i> ) . . . . .                                                          | Spain                                                |
| bbé . . . . .                                                                               | France                                               |
| ix . . . . .                                                                                | "                                                    |
| da ( <i>Territories of Native in subsidiary alliance the East India Company</i> ) . . . . . | Continental India—British Territories                |
| Popoe . . . . .                                                                             | Western Coast of Africa, not particularly designated |
| Island . . . . .                                                                            | France                                               |
|                                                                                             | Kingdom of Greece                                    |
|                                                                                             | France                                               |
| nd . . . . .                                                                                | Norway                                               |
| elaide . . . . .                                                                            | South Australia                                      |
| tonio . . . . .                                                                             | British West India Islands, viz.—                    |
|                                                                                             | Jamaica                                              |
| Plat, or Port-a-Plate . . . . .                                                             | Hayti                                                |
| Prince, or Port Republicain . . . . .                                                       | "                                                    |
| ufort . . . . .                                                                             | Cape of Good Hope                                    |
| rence . . . . .                                                                             | Africa—Fernando Po                                   |
| rymple . . . . .                                                                            | Van Diemen's Land                                    |
| sabeth . . . . .                                                                            | Cape of Good Hope                                    |
| Bessin . . . . .                                                                            | France                                               |
| ington ( <i>North Australia</i> ) . . . . .                                                 | New South Wales                                      |
| nces . . . . .                                                                              | Cape of Good Hope                                    |
| kson . . . . .                                                                              | New South Wales                                      |
| me, or Port Launay . . . . .                                                                | France                                               |
| coln . . . . .                                                                              | South Australia                                      |
| uis . . . . .                                                                               | France                                               |
| uis . . . . .                                                                               | Mauritius                                            |
| hon ( <i>Island of Minorca</i> ) . . . . .                                                  | Spain                                                |
| ria . . . . .                                                                               | British West India Islands, viz.—                    |
|                                                                                             | Jamaica                                              |
| tway . . . . .                                                                              | Nova Scotia                                          |
| rant . . . . .                                                                              | British West India Islands, viz.—                    |
|                                                                                             | Jamaica                                              |
| al . . . . .                                                                                | Cape of Good Hope                                    |
| holson . . . . .                                                                            | New Zealand                                          |
| pain . . . . .                                                                              | British West India Islands, viz.—                    |
|                                                                                             | Trinidad                                             |

| PORTS.                                                                           | COUNTRIES TO WHICH BELONGING.                             |
|----------------------------------------------------------------------------------|-----------------------------------------------------------|
| Port Paix . . . . .                                                              | Hayti                                                     |
| — Philip . . . . .                                                               | New South Wales                                           |
| — Royal . . . . .                                                                | Foreign West India Islands, via<br>Martinique             |
| — Republican, or Port au Prince                                                  | Hayti                                                     |
| — Roseway . . . . .                                                              | Nova Scotia                                               |
| — Stavio ( <i>Island of Tino</i> ) . . . . .                                     | Kingdom of Greece                                         |
| — Vendres ( <i>Mediterranean</i> ) . . . . .                                     | France                                                    |
| — Victoria ( <i>Hudson's Bay</i><br>Company) . . . . .                           | Straits of de Fuca                                        |
| — Wallace . . . . .                                                              | Nova Scotia                                               |
| Portendic ( <i>French</i> ) . . . . .                                            | Western Coast of Africa—not par-<br>ticularly designated  |
| Portimao—Villa Nova do. . . . .                                                  | Portugal proper                                           |
| Portissa, or Porticha ( <i>Mouth of</i><br><i>the Danube</i> ) . . . . .         | Turkish Dominions                                         |
| Portland . . . . .                                                               | United States of America                                  |
| Portland Bay ( <i>Port Philip</i> ) . . . . .                                    | New South Wales                                           |
| Portneuf . . . . .                                                               | Canada                                                    |
| Porto Alegre . . . . .                                                           | Brazil                                                    |
| — Bello ( <i>Atlantic</i> ) . . . . .                                            | New Grenada                                               |
| — Farina . . . . .                                                               | Tunis                                                     |
| — Fino . . . . .                                                                 | Italy—Sardinian Territories                               |
| — Leone, or Piræus . . . . .                                                     | Kingdom of Greece                                         |
| — Novo . . . . .                                                                 | Continental India—British Terri-<br>tories                |
| — Quito . . . . .                                                                | Italy—Austrian Territories                                |
| — Rico—Island and Port . . . . .                                                 | Foreign West India Islands, viz—<br>Porto Rico            |
| — Seguro . . . . .                                                               | Brazil                                                    |
| — Venere . . . . .                                                               | Italy—Sardinian Territories                               |
| Portsmouth . . . . .                                                             | United States of America                                  |
| Portudal . . . . .                                                               | Western Coast of Africa, not par-<br>ticularly designated |
| Portugalete ( <i>Bay of Biscay</i> ) . . . . .                                   | Spain                                                     |
| Possession Island . . . . .                                                      | Western Coast of Africa, not par-<br>ticularly designated |
| Potrero . . . . .                                                                | Chili                                                     |
| Prampram . . . . .                                                               | Western Coast of Africa, not par-<br>ticularly designated |
| Previsa ( <i>Albania</i> ) . . . . .                                             | Turkish Dominions                                         |
| Prince Edward Island . . . . .                                                   | Prince Edward Island                                      |
| Prince of Wales Island, or Pe-<br>nang . . . . .                                 | Continental India—British Terri-<br>tories                |
| Prince's Island ( <i>Portuguese</i> ) . . . . .                                  | Western Coast of Africa, not par-<br>ticularly designated |
| Principe . . . . .                                                               | Foreign West India Islands, viz—<br>Cuba                  |
| Procida—Island ( <i>Naples</i> ) . . . . .                                       | Italy—Naples and Sicily                                   |
| Præste, or Prastoe . . . . .                                                     | Denmark                                                   |
| Prospect . . . . .                                                               | United States of America                                  |
| Providence ( <i>Rhode Island</i> ) . . . . .                                     | "                                                         |
| Provincetown . . . . .                                                           | "                                                         |
| Pugwash . . . . .                                                                | Nova Scotia                                               |
| Puerto, or Punta de Arenas ( <i>Gulf</i><br><i>of Nicoya—Pacific</i> ) . . . . . | Central America                                           |

| PORTS.                           | COUNTRIES TO WHICH BELONGING.        |
|----------------------------------|--------------------------------------|
| abello                           | Venezuela                            |
| e la Flore ( <i>Gulf of Pa-</i>  | Central America                      |
| — <i>Pacific</i>                 |                                      |
| le Santa Maria, or St.           | Spain                                |
| ( <i>Atlantic</i> )              |                                      |
| rincipe                          | Foreign West India Islands, viz.     |
|                                  | Cuba                                 |
|                                  | Continental India—British Terri-     |
|                                  | tories                               |
| land ( <i>Bay of Guayaquil</i> ) | Ecuador                              |
| or Puerto) de Arenas             | Central America                      |
| of Nicoya— <i>Pacific</i> )      |                                      |
| a. Elena                         | Ecuador                              |
| nd                               | Holland                              |
| Q.                               |                                      |
| l                                | Norway                               |
|                                  | Canada                               |
| harlotte's Island                | South Sea Islands                    |
|                                  | Peru                                 |
| uf                               | France                               |
| ( <i>Territories of Native</i>   | Continental India—British Terri-     |
| <i>in subsidiary alliance</i>    |                                      |
| <i>the East India Company</i> )  | tories                               |
|                                  | France                               |
|                                  | United States of America             |
|                                  | Continental India—Camboja, &c        |
| Danish)                          | { "Western Coast of Africa, not par- |
|                                  | ticularly designated                 |
| R.                               |                                      |
| r New Sallee                     | Morocco                              |
|                                  | Italy—Austrian Territories           |
| r                                | { Continental India—British Terri-   |
|                                  | tories                               |
| g                                | Nova Scotia "                        |
|                                  | Denmark                              |
|                                  | Sweden                               |
| l                                | Continental India—Birman Empire      |
|                                  | British Territories                  |
| ehn                              | Hanover                              |
|                                  | Russia—Northern Ports                |
| ( <i>Pacific</i> )               | Central America                      |
| Island                           | { Western Coast of Africa, not par-  |
|                                  | ticularly designated                 |
|                                  | France                               |
| Kalé, or Radoute Kaleh           | Russia—Ports within the Black Sea    |
| —El ( <i>Matamoros—Gulf</i>      | Mexico                               |
| rico)                            |                                      |
| ( <i>Naples</i> )                | Italy—Naples and Sicily              |
| lle                              | France                               |
| lieg                             | Hanover                              |

| PORTS.                                                             | COUNTRIES TO WHICH BELONGING,                        |
|--------------------------------------------------------------------|------------------------------------------------------|
| Rekum . . . . .                                                    | Hanover                                              |
| Reni, or Tomarowo . . . . .                                        | Russia—Ports within the Black Sea                    |
| Renky ( <i>Asia—Dardanelles</i> ) . . . . .                        | Turkish Dominions                                    |
| Rensborg . . . . .                                                 | Denmark                                              |
| Requejada, or Requexada ( <i>Bay of Biscay</i> ) . . . . .         | Spain                                                |
| Restigouche . . . . .                                              | New Brunswick                                        |
| Retimo ( <i>Candia</i> ) . . . . .                                 | Turkish Dominions                                    |
| Revel . . . . .                                                    | Russia—Northern Ports                                |
| Rhé—Isle de . . . . .                                              | France                                               |
| Rhio . . . . .                                                     | Islands of Indian Seas, viz. Bintang                 |
| Rhode Island . . . . .                                             | United States of America                             |
| Rhodes—Island ( <i>Asia</i> ) . . . . .                            | Turkish Dominions                                    |
| Rhodosto ( <i>Europe—Sea of Marmora</i> ) . . . . .                | "                                                    |
| Ribadeo, or Rivadeo ( <i>Bay of Biscay</i> ) . . . . .             | Spain                                                |
| Riba de Sella, or Riva de Cella ( <i>Bay of Biscay</i> ) . . . . . | "                                                    |
| Ribe, or Ripen . . . . .                                           | Denmark                                              |
| Riberac . . . . .                                                  | France                                               |
| Ribnitz . . . . .                                                  | Mecklenberg                                          |
| Richibucto . . . . .                                               | New Brunswick                                        |
| Richmond . . . . .                                                 | Prince Edward Island                                 |
| Richmond ( <i>Virginia</i> ) . . . . .                             | United States of America                             |
| Richmond—Port ( <i>Staten Island</i> ) . . . . .                   | "                                                    |
| Riga . . . . .                                                     | Russia—Northern Ports                                |
| Rimouski . . . . .                                                 | Canada                                               |
| Ringjöbing . . . . .                                               | Denmark                                              |
| Rio Bueno . . . . .                                                | British West India Islands, viz. Jamaica             |
| —Caribe . . . . .                                                  | Venezuela                                            |
| —Colorado ( <i>Gulf of California</i> ) . . . . .                  | Mexico                                               |
| —Pacifique . . . . .                                               | "                                                    |
| —Doce . . . . .                                                    | Brazil                                               |
| —Grande e Sao José do Norte, or Rio Grande do Sul . . . . .        | "                                                    |
| —Grande . . . . .                                                  | Western Coast of Africa, not particularly designated |
| —Hacha ( <i>Atlantic</i> ) . . . . .                               | New Grenada                                          |
| —Janeiro, or St. Sebastian . . . . .                               | Brazil                                               |
| —Ligua . . . . .                                                   | Chili                                                |
| —Nunez . . . . .                                                   | Western Coast of Africa, not particularly designated |
| Ripen, or Ribe . . . . .                                           | Denmark                                              |
| Ritzebüttel ( <i>Hamburg</i> ) . . . . .                           | Hanseatic Towns                                      |
| Riverhead . . . . .                                                | United States of America                             |
| River Nunes . . . . .                                              | Western Coast of Africa, not particularly designated |
| River Orinoco . . . . .                                            | Venezuela                                            |
| Riviere du Loup . . . . .                                          | Canada                                               |
| Road Harbour . . . . .                                             | British West India Islands, viz. Tortola             |
| Rochebernard . . . . .                                             | France                                               |
| Rochelle—la . . . . .                                              | "                                                    |
| Rochfort . . . . .                                                 | "                                                    |

| PORTS.                                                              | COUNTRIES TO WHICH BELONGING.       |
|---------------------------------------------------------------------|-------------------------------------|
| le . . . . .                                                        | . Denmark                           |
| Island . . . . .                                                    | . "                                 |
| eck . . . . .                                                       | . Hanover                           |
| y . . . . .                                                         | . Sweden                            |
| is ( <i>Mediterranean</i> ) . . . . .                               | . Spain                             |
| . . . . .                                                           | . Sweden                            |
| <i>Mediterranean</i> ) . . . . .                                    | . Spain                             |
| —Port . . . . .                                                     | . Nova Scotia                       |
| . . . . .                                                           | . France                            |
| . . . . .                                                           | { British West India Islands, viz.— |
| . . . . .                                                           | Dominica                            |
| . . . . .                                                           | Mecklenburg                         |
| or Rostoff, or Rostow . . . . .                                     | . Russia—Ports within the Black Sea |
| ensalm . . . . .                                                    | . " Northern Ports                  |
| am . . . . .                                                        | . Holland                           |
| . . . . .                                                           | . Italy—Austrian Territories        |
| . . . . .                                                           | . France                            |
| ing . . . . .                                                       | . Denmark                           |
| -Island . . . . .                                                   | . Prussia                           |
| alde . . . . .                                                      | . "                                 |
| ( <i>Europe—Black Sea</i> ) . . . . .                               | . Turkish Dominions                 |
| . . . . .                                                           | . New Zealand                       |
| gersiel, or Rustersiel . . . . .                                    | . Oldenburg                         |
| berry . . . . .                                                     | { Continental India—British Terri-  |
|                                                                     | tories                              |
| S                                                                   |                                     |
| 1, or Zaandam . . . . .                                             | . Holland                           |
| land . . . . .                                                      | . Nova Scotia                       |
| 'Olonne . . . . .                                                   | . France                            |
| . . . . .                                                           | . United States of America          |
| . . . . .                                                           | { Continental India—British Terri-  |
| . . . . .                                                           | tories                              |
| Saffee . . . . .                                                    | . Morocco                           |
| rbour . . . . .                                                     | . United States of America          |
| . . . . .                                                           | . Portugal proper                   |
| y—River . . . . .                                                   | . Canada                            |
| r Seyde . . . . .                                                   | . Syria and Palestine               |
| . . . . .                                                           | . Continental India—Camboja, &c.    |
| nte—San—Santo, or Santa,<br>viz. . . . .                            |                                     |
| lero, or Santander ( <i>Bay</i><br>of <i>Biscay</i> ) . . . . .     | { Spain                             |
| irew's . . . . .                                                    | . New Brunswick                     |
| irew's Bay . . . . .                                                | { Western Coast of Africa, not par- |
|                                                                     | ticularly designated                |
| na de Tamaulipas, or<br>'ampico ( <i>Gulf of Mexico</i> ) . . . . . | { Mexico                            |
| ae . . . . .                                                        | . Canada                            |
| 's . . . . .                                                        | . New Brunswick                     |
| 's ( <i>Cape Breton</i> ) . . . . .                                 | . Nova Scotia, &c.                  |
| 's . . . . .                                                        | { British West India Islands, viz.— |
|                                                                     | Jamaica                             |
| tonio . . . . .                                                     | . Chili                             |

| PORTS.                                                                 | COUNTRIES TO WHICH BELONGING.                        |
|------------------------------------------------------------------------|------------------------------------------------------|
| St.—Sainte—San—Santo, or Santa,<br>viz.                                |                                                      |
| Antonia—Island . . . . .                                               | Cape Verde Islands                                   |
| Antonio Lizardo—Island . . . . .                                       | Mexico                                               |
| ( <i>Atlantic</i> ) . . . . .                                          |                                                      |
| Augustine ( <i>Florida</i> ) . . . . .                                 | United States of America                             |
| Bartholomew—Island . . . . .                                           | Foreign West India Islands, viz.—<br>St. Bartholomew |
| Blas ( <i>Pacific</i> ) . . . . .                                      | Mexico                                               |
| Brieux . . . . .                                                       | France                                               |
| Carlos ( <i>Isle of Chiloe</i> ) . . . . .                             | Chili                                                |
| Catharina . . . . .                                                    | Brazil                                               |
| Christopher—Island . . . . .                                           | British West India Islands, viz.—<br>St. Christopher |
| Croix, or Cruz—Island . . . . .                                        | Foreign West India Islands, viz.—<br>St. Croix       |
| Cruz ( <i>Teneriffe</i> ) . . . . .                                    | Canary Islands                                       |
| Cruz, or Agadir . . . . .                                              | Morocco                                              |
| Denis . . . . .                                                        | Bourbon                                              |
| Diego ( <i>California</i> ) . . . . .                                  | Mexico                                               |
| Domingo—Island . . . . .                                               | Hayti                                                |
| Eustatius—Island . . . . .                                             | Foreign West India Islands, viz.—<br>St. Eustatius   |
| Fernando . . . . .                                                     | British West India Islands, viz.—<br>Trinidad        |
| Feliu ( <i>Mediterranean</i> ) . . . . .                               | Spain                                                |
| Francisco, or the Yerba Buena, ( <i>California—Pacific</i> ) . . . . . | Mexico                                               |
| George—Island . . . . .                                                | Azores                                               |
| George Del Mina, or Elmina ( <i>Dutch</i> ) . . . . .                  | Western Coast of Africa, not particularly designated |
| George, or Gheorghievskoi ( <i>Mouth of the Danube</i> ) . . . . .     | Russia—Ports within the Black Sea                    |
| George—Fort ( <i>Madras</i> ) . . . . .                                | Continental India—British Territories                |
| George's . . . . .                                                     | British West India Islands, viz.—<br>Grenada         |
| George's . . . . .                                                     | Do., viz. Bermudas                                   |
| Germain . . . . .                                                      | France                                               |
| Gilles . . . . .                                                       |                                                      |
| Helena—Island . . . . .                                                | St. Helena                                           |
| Helena Tonnara ( <i>Sicily</i> ) . . . . .                             | Italy—Naples and Sicily                              |
| Jago—Island . . . . .                                                  | Cape Verde Islands                                   |
| Jago de Cuba . . . . .                                                 | Foreign West India Islands, viz.—<br>Cuba            |
| Jean d'Acre . . . . .                                                  | Syria and Palestine                                  |
| Jean de Luz . . . . .                                                  | France                                               |
| John—Island . . . . .                                                  | Foreign West India Islands, viz.—<br>St. John        |
| John's . . . . .                                                       | Newfoundland                                         |
| John's . . . . .                                                       | New Brunswick                                        |
| John's . . . . .                                                       | British West India Islands, viz.—<br>Antigua         |
| José . . . . .                                                         | Brazil                                               |
| José de Lambayeque . . . . .                                           | Peru                                                 |

| PORTS.                                     | COUNTRIES TO WHICH BELONGING.       |
|--------------------------------------------|-------------------------------------|
| San—Santo, or Santa,                       |                                     |
| ( <i>Florida</i> ) . . . . .               | United States of America            |
| le Nicaragua ( <i>Atlantic</i> ) . . . . . | Central America                     |
| e Porto Rico . . . . .                     | { Foreign West India Islands, viz.— |
| el Norte ( <i>Pacific</i> ) . . . . .      | { Porto Rico                        |
| el Sur ( <i>Pacific</i> ) . . . . .        | { Central America                   |
| -Island . . . . .                          | { British West India Islands, viz.— |
| -Isle and Fort . . . . .                   | { St. Christopher                   |
| ( <i>Atlantic</i> ) . . . . .              | { French Possessions in Senegambia  |
| . . . . .                                  | { Spain                             |
| . . . . .                                  | { British West India Islands, viz.— |
| . . . . .                                  | { Jamaica                           |
| -Island . . . . .                          | { Cape Verde Islands                |
| -Island . . . . .                          | { British West India Islands, viz.— |
| . . . . .                                  | { St. Lucia                         |
| . . . . .                                  | { France                            |
| -Island . . . . .                          | { Azores                            |
| -Island ( <i>Bay of Con-</i> ) . . . . .   | { Chili                             |
| ion . . . . .                              | { Hayti                             |
| ( <i>Florida</i> ) . . . . .               | { United States of America          |
| ( <i>Atlantic</i> ) . . . . .              | { New Grenada                       |
| . . . . .                                  | { France                            |
| -Island . . . . .                          | { Foreign West India Islands, viz.— |
| . . . . .                                  | { St. Martin                        |
| , or Puerto de Santa                       |                                     |
| ia ( <i>Atlantic</i> ) . . . . .           | { Spain                             |
| -Island ( <i>River Gam-</i> ) . . . . .    | { British Possessions on the River  |
| . . . . .                                  | { Gambia                            |
| ( <i>Georgia</i> ) . . . . .               | { United States of America          |
| -Island and Port . . . . .                 | { Ionian Islands                    |
| el—Island . . . . .                        | { Azores                            |
| . . . . .                                  | { France                            |
| . . . . .                                  | { Cape Verde Islands                |
| as—Island . . . . .                        | { Bourbon                           |
| de Loando ( <i>Portu-</i> ) . . . . .      | { Western Coast of Africa, not par- |
| e) . . . . .                               | { ticularly designated              |
| . . . . .                                  | { New Brunswick                     |
| . . . . .                                  | { Foreign West India Islands, viz.— |
| . . . . .                                  | { Martinique                        |
| . . . . .                                  | { Italy—Sardinian Territories       |
| or ( <i>Pacific</i> ) . . . . .            | { Central America                   |
| or, or Bahia . . . . .                     | { Brazil                            |
| ian ( <i>Bay of Biscay</i> ) . . . . .     | { Spain                             |
| ian, or Rio Janeiro . . . . .              | { Brazil                            |
| . . . . .                                  | { France                            |
| . . . . .                                  | { New Brunswick                     |
| . . . . .                                  | { Cuba                              |
| as—Island ( <i>Portuguese</i> ) . . . . .  | { Western Coast of Africa, not par- |
| . . . . .                                  | { ticularly designated              |
| as—Island . . . . .                        | { Foreign West India Islands, viz.— |
| . . . . .                                  | { —St. Thomas                       |

| PORTS.                                                                                                      | COUNTRIES TO WHICH BELONGING.                   |
|-------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| St.—Sainte—San—Santo, or Santa,<br>viz.                                                                     |                                                 |
| Thomé, or Meliapour . . . . .                                                                               | Continental India — Portuguese Possessions      |
| Tomas ( <i>Honduras—Gulf of Mexico</i> ) . . . . .                                                          | Central America                                 |
| Tropez ( <i>Mediterranean</i> ) . . . . .                                                                   | France                                          |
| Valery en Caux . . . . .                                                                                    | "                                               |
| Valery sur Somme . . . . .                                                                                  | "                                               |
| Vincent—Island . . . . .                                                                                    | Cape Verde Islands                              |
| Vincent—Island . . . . .                                                                                    | British West India Islands, viz—<br>St. Vincent |
| Vincent—Port . . . . .                                                                                      | Chili                                           |
| Vincente de la Barquera<br>( <i>Bay of Biscay</i> ) . . . . .                                               | Spain                                           |
| Ubes, or Setubal . . . . .                                                                                  | Portugal proper                                 |
| Saintes . . . . .                                                                                           | France                                          |
| Salabrena ( <i>Mediterranean</i> ) . . . . .                                                                | Spain                                           |
| Salado . . . . .                                                                                            | Buenos Ayres                                    |
| Salava ( <i>Territories of Native States in subsidiary alliance with the East India Company</i> ) . . . . . | Continental India—British Territories           |
| Saldanha Bay . . . . .                                                                                      | Cape of Good Hope                               |
| Salem . . . . .                                                                                             | United States of America                        |
| Salerno ( <i>Naples</i> ) . . . . .                                                                         | Italy—Naples and Sicily                         |
| Salins . . . . .                                                                                            | France                                          |
| Sallee . . . . .                                                                                            | Morocco                                         |
| Saloe ( <i>Mediterranean</i> ) . . . . .                                                                    | Spain                                           |
| Salon ( <i>ditto</i> ) . . . . .                                                                            | "                                               |
| Salona . . . . .                                                                                            | Kingdom of Greece                               |
| Salonica ( <i>Europe—Mediterranean</i> ) . . . . .                                                          | Turkish Dominions                               |
| Saltdalen, or Salthellen . . . . .                                                                          | Norway                                          |
| Samanco . . . . .                                                                                           | Peru                                            |
| Samar—Island . . . . .                                                                                      | Philippine Islands                              |
| Samarang . . . . .                                                                                          | Islands of Indian Seas, viz. Java               |
| Samos—Island ( <i>Asia</i> ) . . . . .                                                                      | Turkish Dominions                               |
| Samsó . . . . .                                                                                             | Denmark                                         |
| Samsoun, or Sanson ( <i>Asia—Black Sea</i> ) . . . . .                                                      | Turkish Dominions                               |
| San—Names beginning with this prefix, see under " <i>Saint</i> ."                                           |                                                 |
| Sande . . . . .                                                                                             | Norway                                          |
| Sanderhoe . . . . .                                                                                         | Denmark                                         |
| Sandifjord . . . . .                                                                                        | Norway                                          |
| Sandöe—Island . . . . .                                                                                     | "                                               |
| Sandoe—Island . . . . .                                                                                     | Iceland and Faroe Islands                       |
| Sandowey . . . . .                                                                                          | Continental India—British Territories           |
| Sandwich Islands . . . . .                                                                                  | South Sea Islands                               |
| Sannesund . . . . .                                                                                         | Norway                                          |
| Sannikeda . . . . .                                                                                         | "                                               |
| Sanson, or Samsoun ( <i>Asia—Black Sea</i> ) . . . . .                                                      | Turkish Dominions                               |
| Sansonate, or Zanzonate ( <i>Pacific</i> ) . . . . .                                                        | Central America                                 |
| Santa, or Santo—Names beginning with either of these prefixes, see under " <i>Saint</i> ."                  |                                                 |

| PORTS.                                        | COUNTRIES TO WHICH BELONGING.                        |
|-----------------------------------------------|------------------------------------------------------|
| Bay of Biscay . . . . .                       | Spain                                                |
| ni, or Thera—Island . . . . .                 | Brazil                                               |
| ja . . . . .                                  | Kingdom of Greece                                    |
| r . . . . .                                   | Brazil                                               |
| island . . . . .                              | Holland                                              |
| rg (Sannesund) . . . . .                      | Channel Islands                                      |
| t . . . . .                                   | Turkey                                               |
| , or Adalia ( <i>Asia Minor</i> ) . . . . .   | Norway                                               |
| a ( <i>Atlantic</i> ) . . . . .               | Hanover                                              |
| th . . . . .                                  | France                                               |
| th La Mar . . . . .                           | Turkish Dominions                                    |
| ing . . . . .                                 | France                                               |
| ova, or Cussandassi ( <i>Asia</i> ) . . . . . | New Granada                                          |
| oon, or Alexandretta . . . . .                | United States of America                             |
| ough . . . . .                                | British West India Islands, viz.—                    |
| —River . . . . .                              | Jamaica                                              |
| to—Island . . . . .                           | Italy—Sardinian Territories                          |
| g, or Terschelling—Island . . . . .           | Denmark                                              |
| ungen, or Scheveling . . . . .                | Kingdom of Greece                                    |
| m . . . . .                                   | Turkish Dominions                                    |
| en—Island . . . . .                           | Syria and Palestine                                  |
| rsiel . . . . .                               | British West India Islands, viz.—                    |
| on . . . . .                                  | Tobago                                               |
| ( <i>Sicily</i> ) . . . . .                   | Western Coast of Africa, not particularly designated |
| iland ( <i>Asia</i> ) . . . . .               | Kingdom of Greece                                    |
| e . . . . .                                   | Holland                                              |
| r Zengh . . . . .                             | "                                                    |
| Settlements . . . . .                         | Norway                                               |
| re . . . . .                                  | Denmark                                              |
| or Serphos—Island . . . . .                   | Holland                                              |
| or Cestos—River . . . . .                     | Denmark                                              |
| , or St. Ubes . . . . .                       | Holland                                              |
| pol . . . . .                                 | Italy—Naples and Sicily                              |
| ( <i>Atlantic</i> ) . . . . .                 | Turkish Dominions                                    |
| le Islands . . . . .                          | Western Coast of Africa, not particularly designated |
| r Saide . . . . .                             | Italy—Austrian Territories                           |
| si . . . . .                                  | French Possessions in Senegambia                     |
| ne . . . . .                                  | Continental India—British Territories                |
|                                               | Brazil                                               |
|                                               | Kingdom of Greece                                    |
|                                               | Western Coast of Africa, not particularly designated |
|                                               | Portugal proper                                      |
|                                               | Russia—Ports within the Black Sea                    |
|                                               | Spain                                                |
|                                               | Mauritius                                            |
|                                               | Syria and Palestine                                  |
|                                               | Tunis                                                |
|                                               | China                                                |
|                                               | New Brunswick                                        |
|                                               | Nova Scotia                                          |

| PORTS.                                                                                            | COUNTRIES TO WHICH BELONG                              |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| Sherbrooke . . . . .                                                                              | Nova Scotia                                            |
| Shershell, or Cherchell . . . . .                                                                 | Algeria                                                |
| Shippegan—Island . . . . .                                                                        | New Brunswick                                          |
| Siculiana ( <i>Sicily</i> ) . . . . .                                                             | Italy—Naples and Sicily                                |
| Sierra Leone . . . . .                                                                            | Sierra Leone                                           |
| Sighajik ( <i>Asia Minor</i> ) . . . . .                                                          | Turkish Dominions                                      |
| Sikevi . . . . .                                                                                  | Russia—Ports within the Black                          |
| Silan—Port of Ysamal ( <i>Yucatan</i> )<br>— <i>Gulf of Mexico</i> }                              | Mexico                                                 |
| Silivri ( <i>Europe—Sea of Marmora</i> )                                                          | Turkish Dominions                                      |
| Simons Town . . . . .                                                                             | Cape of Good Hope                                      |
| Sines . . . . .                                                                                   | Portugal proper                                        |
| Singapore . . . . .                                                                               | Continental India, &c.—Singa                           |
| Sinigaglia . . . . .                                                                              | Italy—Papal Territories                                |
| Sinope, or Sinoube ( <i>Asia—Black</i><br><i>Sea</i> ) }                                          | Turkish Dominions                                      |
| Siphanto—Island . . . . .                                                                         | Kingdom of Greece                                      |
| Sisal ( <i>Yucatan—Gulf of Mexico</i> )                                                           | Mexico                                                 |
| Sitka—Island—or Norfolk Sound<br>( <i>a station of the Russo-Ame-</i><br><i>rican Company</i> ) } | Russian Settlements in Ameri                           |
| Skaga Fiord ( <i>Iceland</i> ) . . . . .                                                          | Iceland and Faroer Islands                             |
| Skagen . . . . .                                                                                  | Denmark                                                |
| Skagestrands ( <i>Iceland</i> ) . . . . .                                                         | Iceland and Faroer Islands                             |
| Skelleftea . . . . .                                                                              | Sweden                                                 |
| Skive . . . . .                                                                                   | Denmark                                                |
| Skjelsker . . . . .                                                                               | "                                                      |
| Skönwick . . . . .                                                                                | Sweden                                                 |
| Skyro—Island . . . . .                                                                            | Kingdom of Greece                                      |
| Slano . . . . .                                                                                   | Italy—Austrian Territories                             |
| Sleswig . . . . .                                                                                 | Denmark                                                |
| Slitö . . . . .                                                                                   | Sweden                                                 |
| Sluys, or Sluis . . . . .                                                                         | Holland                                                |
| Smyrna ( <i>Asia Minor</i> ) . . . . .                                                            | Turkish Dominions                                      |
| Sneek . . . . .                                                                                   | Holland                                                |
| Snowhill . . . . .                                                                                | United States of America                               |
| Society Islands . . . . .                                                                         | South Sea Islands                                      |
| Söderhamn . . . . .                                                                               | Sweden                                                 |
| Söderköping . . . . .                                                                             | "                                                      |
| Søby . . . . .                                                                                    | Denmark                                                |
| Sofala ( <i>Portuguese</i> ) . . . . .                                                            | { Western Coast of Africa, not<br>ticularly designated |
| Soggendahl . . . . .                                                                              | Norway                                                 |
| Solomon's Islands . . . . .                                                                       | South Sea Islands                                      |
| Sölptzborg . . . . .                                                                              | Sweden                                                 |
| Sønderborg . . . . .                                                                              | Denmark                                                |
| Soon . . . . .                                                                                    | Norway                                                 |
| Sorrento ( <i>Naples</i> ) . . . . .                                                              | Italy—Naples and Sicily                                |
| Soto la Marina ( <i>Gulf of Mexico</i> )                                                          | Mexico                                                 |
| Sovde . . . . .                                                                                   | Norway                                                 |
| Souakim . . . . .                                                                                 | African Ports on the Red Sea                           |
| Soujouk Kaleh . . . . .                                                                           | Russia—Ports within the Black                          |
| Soukgoum Kaleh, or Sukkam<br>Kaleh }                                                              | "                                                      |
| Sourabaya . . . . .                                                                               | Islands of Indian Seas, viz.—J                         |
| Spalatro . . . . .                                                                                | Italy—Austrian Territories                             |

| PORTS.                              | COUNTRIES TO WHICH BELONGING.     |
|-------------------------------------|-----------------------------------|
| or Speccia . . . .                  | Italy—Sardinian Territories       |
| —Island . . . .                     | Kingdom of Greece                 |
| ia, or Astypalea—Island             | Hanover                           |
| ia) . . . . .                       | Turkish Dominions                 |
| Island . . . . .                    | United States of America          |
| Island . . . . .                    | Patagonia on the Atlantic         |
| . . . . .                           | Norway                            |
| er . . . . .                        | Holland                           |
| l . . . . .                         | Denmark                           |
| usersiel . . . . .                  | Oldenburg                         |
| . . . . .                           | Prussia                           |
| int . . . . .                       | Denmark                           |
| lm . . . . .                        | Sweden                            |
| on . . . . .                        | United States of America          |
| . . . . .                           | Prussia                           |
| ünde . . . . .                      | "                                 |
| —See <i>Philippeville</i>           |                                   |
| d . . . . .                         | Prussia                           |
| ersiel . . . . .                    | Oldenburg, &c.                    |
| —Island . . . . .                   | Iceland and Faroer Islands        |
| e—Island . . . . .                  | "                                 |
| ad . . . . .                        | Sweden                            |
| r Struer . . . . .                  | Denmark                           |
| jöbing . . . . .                    | "                                 |
| . . . . .                           | "                                 |
| rg . . . . .                        | "                                 |
| ( <i>Bay of Biscay</i> ) . . . .    | Spain                             |
| e—Island . . . . .                  | Russia—Ports within the Black Sea |
| hoorn . . . . .                     | Iceland and Faroer Islands        |
| . . . . .                           | Denmark                           |
| or Soulina, or Soulinskoi           | African Ports on the Red Sea      |
| nuth of the Danube) . . .           | Russia—Ports within the Black     |
| ra—Island . . . . .                 | Sea                               |
| . . . . .                           | Islands of Indian Sea, viz. Sum-  |
| . . . . .                           | bawa                              |
| all . . . . .                       | United States of America          |
| . . . . .                           | Sweden                            |
| . . . . .                           | Continental India—British Terri-  |
| —Colony of . . . . .                | tories                            |
| iver . . . . .                      | Dutch Guiana                      |
| ck . . . . .                        | Tunis                             |
| g . . . . .                         | West Australia                    |
| ünde ( <i>Out Port of Stettin</i> ) | Sweden                            |
| ( <i>Port Jackson</i> ) . . . .     | Russia—Northern Ports             |
| ( <i>Cape Breton</i> ) . . . . .    | Prussia                           |
| . . . . .                           | New South Wales                   |
| land . . . . .                      | Nova Scotia, &c.                  |
| r Simi—Island ( <i>Asia</i> ) . .   | Norway                            |
| sland and Port . . . . .            | Denmark                           |
| e ( <i>Sicily</i> ) . . . . .       | Turkish Dominions                 |
|                                     | Kingdom of Greece                 |
|                                     | Italy—Naples and Sicily           |

## T.

| PORTS.                                                     | COUNTRIES TO WHICH BELONGING                      |
|------------------------------------------------------------|---------------------------------------------------|
| Tabasca . . . . .                                          | Venezuela                                         |
| Tabasco ( <i>Gulf of Mexico</i> ) . . . . .                | Mexico                                            |
| Tacames, or Atacames . . . . .                             | Ecuador                                           |
| Tacna—See Arica                                            |                                                   |
| Tadousac . . . . .                                         | Canada                                            |
| Taganrog . . . . .                                         | Russia—Ports within the Black & South Sea Islands |
| Tahiti, or Otaheite—Island                                 |                                                   |
| Talcahuano ( <i>the Port of Concepcion</i> ) . . . . .     | Chili                                             |
| Taling . . . . .                                           | Denmark                                           |
| Tamatave . . . . .                                         | Madagascar                                        |
| Tamaulipas, or Tampico ( <i>Gulf of Mexico</i> ) . . . . . | Mexico                                            |
| Tampico ( <i>Gulf of Mexico</i> ) . . . . .                | Mexico                                            |
| Tangiers . . . . .                                         | Morocco                                           |
| Tanque . . . . .                                           | Chili                                             |
| Taormina ( <i>Sicily</i> ) . . . . .                       | Italy—Naples and Sicily                           |
| Tappahannock . . . . .                                     | United States of America                          |
| Tappanoely . . . . .                                       | Islands of Indian Seas, viz. & matra              |
| Taranto ( <i>Naples</i> ) . . . . .                        | Italy—Naples and Sicily                           |
| Tarragona ( <i>Mediterranean</i> ) . . . . .               | Spain                                             |
| Tarsus, or Tersous . . . . .                               | Turkish Dominions                                 |
| Tatmagush . . . . .                                        | Nova Scotia                                       |
| Tatta . . . . .                                            | Continental India—British Territories             |
| Tavira, or Tavila . . . . .                                | Portugal proper                                   |
| Tavoy . . . . .                                            | Continental India—British Territories             |
| Teaki, or Ithaca—Island                                    | Ionian Islands                                    |
| Tegani ( <i>Island of Samos</i> ) . . . . .                | Turkish Dominions                                 |
| Tehuantepee ( <i>Pacific</i> ) . . . . .                   | Mexico                                            |
| Tellicherry . . . . .                                      | Continental India—British Territories             |
| Tenedos—Island ( <i>Asia</i> ) . . . . .                   | Turkish Dominions                                 |
| Teneriffe—Island . . . . .                                 | Canary Islands                                    |
| Tennez . . . . .                                           | Algeria                                           |
| Terceira—Island . . . . .                                  | Azores                                            |
| Tergoes, or Tergouw . . . . .                              | Holland                                           |
| Termini ( <i>Sicily</i> ) . . . . .                        | Italy—Naples and Sicily                           |
| Termonde . . . . .                                         | Belgium                                           |
| Termunterziel . . . . .                                    | Holland                                           |
| Ternate—Island ( <i>Dutch</i> ) . . . . .                  | Islands of Indian Seas, viz. Ternate              |
| Terracina . . . . .                                        | Italy—Papal Territories                           |
| Terra Nova ( <i>Sicily</i> ) . . . . .                     | Do.—Naples and Sicily                             |
| Terschelling, or Schelling—Island                          | Holland                                           |
| Terveer, or Veere . . . . .                                | "                                                 |
| Teste . . . . .                                            | France                                            |
| Tettenbullspiecker . . . . .                               | Denmark                                           |
| Tetuan . . . . .                                           | Morocco                                           |
| Texel—Island . . . . .                                     | Holland                                           |
| Theodosia, or Feodosia . . . . .                           | Russia—Ports within the Black &                   |

| PORTS.                                       | COUNTRIES TO WHICH BELONGING.                        |
|----------------------------------------------|------------------------------------------------------|
| mia—Island . . . .                           | Kingdom of Greece                                    |
| ted . . . . .                                | Denmark                                              |
| en . . . . .                                 | Holland                                              |
| naston . . . . .                             | United States of America                             |
| e Rivers, or Trois Rivières . . . .          | Canada                                               |
| re—Island . . . . .                          | Islands of Indian Seas, viz.—Tidore                  |
| a Vieja . . . . .                            | Spain                                                |
| nel . . . . .                                | Hanover                                              |
| rr <sup>(1)</sup> —Island . . . .            | Islands of Indian Seas, viz.—Timor                   |
|                                              | —Portuguese Possessions                              |
|                                              | Do. do. Dutch Possessions                            |
| , or Tinos—Island . . . .                    | Kingdom of Greece                                    |
| . . . . .                                    | Denmark                                              |
| go—Island . . . . .                          | British West India Islands, viz.                     |
|                                              | Tobago                                               |
| stedt, or Toedstrand . . . .                 | Denmark                                              |
| (Atlantic) . . . . .                         | New Granada                                          |
| arowo, or Reni . . . . .                     | Russia—Ports within the Black Sea                    |
| é ( <i>Bay of Concepcion</i> ) . . . .       | Chili                                                |
| lern . . . . .                               | Denmark                                              |
| oy . . . . .                                 | Chili                                                |
| ingen . . . . .                              | Denmark                                              |
| berg . . . . .                               | Norway                                               |
| calma . . . . .                              | Chili                                                |
| fors . . . . .                               | Sweden                                               |
| ko . . . . .                                 | "                                                    |
| ea . . . . .                                 | "                                                    |
| ox ( <i>Mediterranean</i> ) . . . .          | Spain                                                |
| ola—Island . . . . .                         | British West India Islands, viz.                     |
|                                              | Tortola                                              |
| oralillo . . . . .                           | Chili                                                |
| osa ( <i>Mediterranean</i> ) . . . .         | Spain                                                |
| a ( <i>ditto</i> ) . . . . .                 | "                                                    |
| anhery . . . . .                             | France                                               |
| on ( <i>Mediterranean</i> ) . . . .          | "                                                    |
| stown ( <i>Colony of Liberia</i> ) . . . .   | Western Coast of Africa, not particularly designated |
| quebar . . . . .                             | Continental India—British Territories                |
| ani ( <i>Sicily</i> ) . . . . .              | Italy—Naples and Sicily                              |
|                                              | Do. —Austrian Territories                            |
| emunde ( <i>Lübeck</i> ) . . . . .           | Hanseatic Towns                                      |
| isond, or Trapezound ( <i>Asia</i> ) . . . . | Turkish Dominions                                    |
| —Black Sea) . . . . .                        |                                                      |
| uir . . . . .                                | France                                               |
| eborg . . . . .                              | Sweden                                               |
| blade—La . . . . .                           | France                                               |
| ort . . . . .                                | "                                                    |
| ite . . . . .                                | Italy—Austrian Territories                           |
| omalee . . . . .                             | Ceylon                                               |
| idad—Island . . . . .                        | British West India Islands, viz.                     |
|                                              | Trinidad                                             |

Drilli on this Island belongs to the Portuguese—the rest of the Island to the Dutch.

| PORTS.                                          | COUNTRIES TO WHICH BELONGING     |
|-------------------------------------------------|----------------------------------|
| Trinidad de Cuba . . . . .                      | { Foreign West India Island, viz |
|                                                 | Cuba                             |
| Trinissa ( <i>Maina</i> ) . . . . .             | Kingdom of Greece                |
| Trinité . . . . .                               | France                           |
| Trinity . . . . .                               | Newfoundland                     |
| Tripoli . . . . .                               | Syria and Palestine              |
| Tripoli . . . . .                               | Tripoli                          |
| Troense . . . . .                               | Denmark                          |
| Trois Pistolles . . . . .                       | Canada                           |
| Trois Rivières, or Three Rivers                 | "                                |
| Tromsøe . . . . .                               | Norway                           |
| Trondheim, or Drontheim . . . . .               | "                                |
| Tropea ( <i>Naples</i> ) . . . . .              | Italy—Naples and Sicily          |
| Trosa . . . . .                                 | Sweden                           |
| Trouville . . . . .                             | France                           |
| Troy—Coast of ( <i>Asia Minor</i> ) . . . . .   | Turkish Dominions                |
| Truxillo ( <i>Atlantic</i> ) . . . . .          | Central America                  |
| Truxillo in Peru—See <i>Huanchaco</i> .         |                                  |
| Tvedestrand . . . . .                           | Norway                           |
| Tucacas . . . . .                               | Venezuela                        |
| Tumaco ( <i>Pacific</i> ) . . . . .             | New Granada                      |
| Tunis . . . . .                                 | Tunis                            |
| Turk's Island . . . . .                         | { British West India Islands     |
|                                                 | Bahamas                          |
| Turon, or Hansan . . . . .                      | Continental India—Camboja,       |
| Tuspan ( <i>Gulf of Mexico</i> ) . . . . .      | Mexico                           |
| Tutacorin . . . . .                             | { Continental India—British      |
|                                                 | tories                           |
| Tutuila ( <i>Navigator's Island</i> ) . . . . . | South Sea Islands                |
| Tuzla ( <i>Asia Minor</i> ) . . . . .           | Turkish Dominions                |
| Twillingate . . . . .                           | Newfoundland                     |
| Tyre, or Sour . . . . .                         | Syria and Palestine              |

## V.

|                                             |                          |
|---------------------------------------------|--------------------------|
| Vaddo . . . . .                             | Sweden                   |
| Valdivia ( <i>Inland Port</i> ) . . . . .   | Chili                    |
| Valencia ( <i>Mediterranean</i> ) . . . . . | Spain                    |
| Valery, or St. Valery . . . . .             | France                   |
| Valetta—La . . . . .                        | Malta                    |
| Valparaiso . . . . .                        | Chili                    |
| Vancouver—Fort ( <i>Colombia</i>            | } Hudson's Bay Company's |
| <i>River</i> ) . . . . .                    |                          |
| Vannes . . . . .                            | France                   |
| Varde, or Warde . . . . .                   | Denmark                  |
| Vardoe . . . . .                            | Norway                   |
| Varel, or Varelersiel . . . . .             | Oldenburg                |
| Varna ( <i>Europe—Black Sea</i> ) . . . . . | Turkish Dominions        |
| Vathi ( <i>Island of Samos</i> ) . . . . .  | "                        |
| Vathi ( <i>Island of Ithaca</i> ) . . . . . | Ionian Islands           |
| Vedbecke, or Wedbecke . . . . .             | Denmark                  |
| Veendam . . . . .                           | Holland                  |
| Veere, or Terveere . . . . .                | Holland                  |
| Vegeſack ( <i>Bremen</i> ) . . . . .        | Hanseatic Towns          |
| Velle, or Weile . . . . .                   | Denmark                  |
| Vela—La . . . . .                           | Venezuela                |

| PORTS.                          | COUNTRIES TO WHICH BELONGING.                |
|---------------------------------|----------------------------------------------|
| ay . . . . .                    | Italy—Austrian Territories                   |
| ay . . . . .                    | Ceylon                                       |
| iterranean) . . . . .           | Spain                                        |
| (Atlantic) . . . . .            | Mexico                                       |
| . . . . .                       | Holland                                      |
| . . . . .                       | Continental India—British Territories        |
| . . . . .                       | Between New Brunswick and Nova Scotia        |
| . . . . .                       | Canada                                       |
| ere . . . . .                   | Portugal proper                              |
| . . . . .                       | Italy—Lucca                                  |
| . . . . .                       | Denmark                                      |
| . . . . .                       | United States of America                     |
| . . . . .                       | Hong Kong                                    |
| Fort or Bancoot . . . . .       | Continental India—British Territories        |
| Fort (Cape Coast) . . . . .     | Africa—British Settlements on the Gold Coast |
| . . . . .                       | United States of America                     |
| ntic) . . . . .                 | Spain                                        |
| onde . . . . .                  | Portugal proper                              |
| ia (Atlantic) . . . . .         | Spain                                        |
| do Portimao . . . . .           | Portugal proper                              |
| do Porto . . . . .              | Spain "                                      |
| a (Mediterranean) . . . . .     | Portugal proper                              |
| . . . . .                       | Spain                                        |
| a (Bay of Biscay) . . . . .     | "                                            |
| : Binaros (Mediterra- . . . . . | "                                            |
| . . . . .                       | Continental India—British Territories        |
| m . . . . .                     | Norway "                                     |
| ay of Biscay) . . . . .         | Spain                                        |
| n . . . . .                     | Holland                                      |
| a, or Flushing . . . . .        | "                                            |
| pe) . . . . .                   | Turkish Dominions                            |
| n . . . . .                     | Holland                                      |
| Vonizza . . . . .               | Kingdom of Greece                            |
| rg . . . . .                    | Denmark                                      |
| . . . . .                       | Kingdom of Greece                            |
| U                               |                                              |
| le . . . . .                    | Prussia                                      |
| . . . . .                       | Denmark                                      |
| . . . . .                       | Sweden                                       |
| . . . . .                       | Denmark                                      |
| . . . . .                       | "                                            |
| . . . . .                       | Russia—Northern Ports                        |
| . . . . .                       | Sweden                                       |
| . . . . .                       | Norway                                       |

| PORTS                                | COUNTRIES TO WHICH BELONGING |
|--------------------------------------|------------------------------|
| Unich ( <i>Asia Minor</i> )          | Turkish Dominions            |
| Upolu ( <i>Navigator's Islands</i> ) | South Sea Islands            |
| Upsala                               | Sweden                       |
| Utrecht                              | Holland                      |

## W.

|                                               |                                                        |
|-----------------------------------------------|--------------------------------------------------------|
| Wahran, or Oran                               | Algeria                                                |
| Waldoboro                                     | United States of America                               |
| Wallace                                       | Nova Scotia                                            |
| Wangeroog                                     | Oldenburg                                              |
| Warberg                                       | Sweden                                                 |
| Warde, or Varde                               | Denmark                                                |
| Wareham                                       | United States of America                               |
| Warnemünde ( <i>Outport of Rostock</i> )      | Mecklenburg                                            |
| Warren                                        | United States of America                               |
| Warverost, or Waverost                        | Denmark                                                |
| Wasa                                          | Russia—Northern Ports                                  |
| Washington ( <i>North Carolina</i> )          | United States of America                               |
| Waterford                                     | Nova Scotia                                            |
| Wedbecke, or Vedbecke                         | Denmark                                                |
| Wedel                                         | "                                                      |
| Weddewarden                                   | Hanover                                                |
| Weener or Weene                               | "                                                      |
| Weile, or Veile                               | Denmark                                                |
| Welchpool ( <i>Island of Campobello</i> )     | New Brunswick                                          |
| Wellington                                    | New Zealand                                            |
| Wersteras                                     | Sweden                                                 |
| Wesserdeich                                   | Oldenburg                                              |
| Wester Accummersiel                           | Hanover                                                |
| Westernport ( <i>Port Philip</i> )            | New South Wales                                        |
| Westerwick                                    | Sweden                                                 |
| Westport                                      | United States of America                               |
| Wewelsfleth                                   | Denmark                                                |
| Whampoa                                       | China                                                  |
| Whornerhafen                                  | Denmark                                                |
| Whydah ( <i>Portuguese</i> )                  | { Western Coast of Africa, not particularly designated |
| Wifstawharf                                   | Sweden                                                 |
| Williamstadt                                  | Holland                                                |
| Williamstown ( <i>Port Philip</i> )           | New South Wales                                        |
| Wilmington                                    | United States of America                               |
| Windau                                        | Russia—Northern Ports                                  |
| Windsor                                       | Nova Scotia                                            |
| Winschoten                                    | Holland                                                |
| Wisby ( <i>Isle of Gothland</i> )             | Sweden                                                 |
| Wiscassett                                    | United States of America                               |
| Wisch                                         | Hanover                                                |
| Wischhafen                                    | "                                                      |
| Wismar                                        | Mecklenburg                                            |
| Woahoe ( <i>One of the Sandwich Islands</i> ) | { South Sea Islands                                    |
| Wohrden                                       | Denmark                                                |
| Wolgast                                       | Prussia                                                |
| Wollin                                        | "                                                      |
| Woodstock                                     | New Brunswick                                          |

| PORTS.                               | COUNTRIES TO WHICH BELONGING.              |
|--------------------------------------|--------------------------------------------|
| n                                    | Holland                                    |
| gborg, or Vordingborg                | Denmark                                    |
| rveer                                | Holland                                    |
| sum                                  | Denmark                                    |
| ia ( <i>Territories of Native</i> )  | Continental India—British Terri-<br>tories |
| s in subsidiary alliance             |                                            |
| the East India Company)              | Russia—Northern Ports                      |
| , or Viborg                          | Denmark                                    |
| .                                    | "                                          |
|                                      | X                                          |
| or Xabea ( <i>Mediterranean</i> )    | Foreign W. India Islands, viz. Cuba        |
| -Island                              | Spain                                      |
| Island                               | Japanese Islands                           |
| .                                    | "                                          |
|                                      | Y                                          |
| ( <i>Yutacan-Gulf of Mexico</i> )    | Mexico                                     |
| or Jalta                             | Russia—Ports within the Black Sea          |
| th                                   | Nova Scotia                                |
| Buena, or San Francisco              | Mexico                                     |
| fornia— <i>Pacific</i> )             |                                            |
| .                                    | Peru                                       |
| .                                    | United States of America                   |
| actory ( <i>Hudson's Bay</i> )       | Hudson's Bay Company's Settle-<br>ments    |
| vn ( <i>Virginia</i> )               |                                            |
| ( <i>Golfo dulce—Atlantic</i> )      | United States of America                   |
| nde                                  | Central America                            |
| or Islay ( <i>Port of Arequipa</i> ) | Holland                                    |
| .                                    | Peru                                       |
| or Istapa ( <i>Port of Gua-</i>      | Sweden                                     |
| z)                                   | Central America                            |
|                                      | Z                                          |
| m, or Saardam                        | Holland                                    |
| a ( <i>Pacific</i> )                 | Mexico                                     |
| Island and Port                      | Ionian Islands                             |
| r—Island ( <i>under the do-</i>      | Eastern Coast of Africa                    |
| n of the Inaum of Muscat)            |                                            |
| ite, or Sansonate ( <i>Pacific</i> ) | Central America                            |
| ( <i>Atlantic</i> )                  | New Grenada                                |
| .                                    | Foreign W. India Islands, viz. Cuba        |
| .                                    | Italy—Austrian Territories                 |
| .                                    | Kingdom of Greece                          |
| Kea                                  | "                                          |
| —Island                              | Denmark                                    |
| Island                               | Philippine Islands                         |
| Island of Cyprus)                    | Turkish Dominions                          |
| ee                                   | Holland                                    |
| a ( <i>White Sea</i> )               | Russia—Northern Ports                      |
| ck                                   | Holland                                    |
| luis                                 | "                                          |
| .                                    | "                                          |
| .                                    | Continental India—British Terri-<br>tories |

## FORMS OF ENTRIES.

## EXAMPLE I.

*Warehousing Warrant.*

PORT OF HULL. 5th July, 1847.  
 In the LION, (British Ship.) J. HURST, @, Hamburg.  
 CHAS. HARE, Merchant.

|                    |                      |                                                                                             |
|--------------------|----------------------|---------------------------------------------------------------------------------------------|
| A. B.<br>15 to 25. | Eleven Casks Butter. | To be ware-<br>housed in<br>Hill's Bond-<br>ing Ware-<br>house, No.<br>21, High-<br>Street. |
| F. C., Controller. | No. (    . )         | J. W., Collector.                                                                           |

A.

## EXAMPLE II.

*Warrant for Timber direct from the Ship.*  
 [B. P. Produce.]

PORT OF NEWPORT, 3rd July, 1847.  
 In the RACER, (British Ship.) R. POWER, @ St. John, N. B.-  
 W. WILLIAMS, & Co., Mer.

| Marks and<br>Numbers. |                                                                                                                                                                                                                                                                      | Amount of<br>Duty.<br>£.   s.   d. |
|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
|                       | Four hundred pieces of timber, not<br>being Deals, or any other Timber or<br>wood, sawn, split, or otherwise<br>dressed, except hewn, and not other-<br>wise charged with duty, <i>of and from</i><br><i>British Possessions</i> , containing 300<br>loads . . . . . | 15 15 0                            |
| R. C., Controller.    | No. (    . )                                                                                                                                                                                                                                                         | E. B., Collector.                  |

(254.) No. of Locker's Order.

## EXAMPLE III.

*Warrant for Home Consumption for Tea.*

AT OF NEWPORT.

2nd July, 1847.

Warehoused 13th May, 1847, by WILLIAM EVANS.

VERN (British Ship).

J. Wood, @ Bristol.

W. EVANS, Merchant.

| 3. |                                                                                                                                                                                                                                | Amount of<br>Duty.             |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
|    |                                                                                                                                                                                                                                | £. s. d.                       |
|    | Three Chests Tea, containing two hundred and forty-five pounds net. <i>Originally Warehoused</i> in Bristol by A. Robertson, 12th April, 1847, <i>ex Borerer</i> , (British ship,) <i>Wells</i> , @ <i>Hong-kong</i> . . . . . | 26 15 11                       |
|    | <i>W. Keeper's</i> . . . . .                                                                                                                                                                                                   | 2/76 <i>Cont. of Accounts,</i> |
|    | <i>1. &amp; Folio.</i> . . . . .                                                                                                                                                                                               | <i>Reg. &amp; Folio.</i>       |
|    | <i>H. B., Collector.</i> . . . . .                                                                                                                                                                                             | <i>R. C., Controller.</i>      |
|    | No. (    . )                                                                                                                                                                                                                   |                                |

## EXAMPLE IV.

*Warrant for Home Consumption for B. P. Rum.*

NDON DOCKS.

ABRAHAM COMPTON (British ship). J. Compton, @ Jamaica.

RUCK, SON, AND FENWICK.

| 1. & F.           |                                                                                                                                                                                                                                                          | £. s. d. |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
|                   |                                                                                                                                                                                                                                                          |          |
| Gr. O.P.<br>90 30 | One cask of Rum, containing ninety gallons, and thirty gallons of overproof, being Spirits not sweetened, <i>the produce of and imported from a British Possession in America</i> . . . . .<br><i>Warehoused by J. Daniel,</i><br><i>20th May, 1847.</i> | 51 10 0  |

*Passed 3rd August, 1847.**H. G., Collector.*

No. (    . )

*W. W. Controller.*

B.

## EXAMPLE V.

*Warrant for Home Consumption for Coffee.*

[B. P. Produce.]

PORT OF NEWCASTLE.

2nd July, 1847.

*Ex* JANE WALLACE, (British Ship.) W. ALLAN, @ Calcutta

J. SCOTT, Merchant.

| Marks and Numbers. |                                                                                                                 | Amount of Duty.     |
|--------------------|-----------------------------------------------------------------------------------------------------------------|---------------------|
| J. S.<br>8 to 12   | Five bags containing two hundred and fourteen pounds weight of Coffee, <i>of and from a British Possession.</i> | £. s. d.<br>3 14 11 |
|                    | Warehoused by<br>T. Green, 12th Jan., 1846. }                                                                   |                     |

J. S., Controller.

C. S., Collector.

No. (     )

B.

## EXAMPLE VI.

*Warrant for Goods out of Baggage.*

PORT OF RAMSGATE.

22nd July, 1847.

*Ex* QUEEN OF THE FRENCH, (British Ship.) PAUL, @ Ostend.

CHAS. PAGE.

|               |                                                                                                                           | £. s. d.      |
|---------------|---------------------------------------------------------------------------------------------------------------------------|---------------|
| 9             | Prints and Drawings, single . . . . . nine                                                                                | 0 0 9         |
| $\frac{3}{4}$ | Spirits sweetened, viz.—Cordials . . . eight                                                                              |               |
|               | thirty-two parts of a gallon                                                                                              | 0 7 6         |
|               | Additional duty thereon                                                                                                   | 0 0 1         |
| 3             | Pictures, three, containing five square feet                                                                              | 0 6 0         |
|               | Additional duty thereon                                                                                                   | 0 0 3         |
|               | And further . . . . . for each picture                                                                                    | 0 3 0         |
| £. s. d.      | Additional duty thereon                                                                                                   | 0 0 2         |
| 1 0 0         | Frames for pictures, one . value one pound                                                                                | 0 2 0         |
|               | Additional duty thereon                                                                                                   | 0 0 1         |
| 3 10 0        | Goods, in part or wholly manufactured, not otherwise charged with duty <sup>(1)</sup> . value, three pounds ten shillings | 0 7 0         |
|               |                                                                                                                           | <u>1 6 10</u> |

G. G., Controller.

W. H. B., Collector.

No. (     )

<sup>(1)</sup> Goods paying duty according to value, require declaration of such value to be made on the warrant.—See Example 7.

## EXAMPLE VII.

*Warrant for General Goods direct from the Ship.*

PORT OF LIVERPOOL.

16th June, 1846.

z WILBERFORCE, (British Ship) J. GREEN, @ New York.  
S. SMITH.

|          |                                                                                                                                                             | Amount of<br>Duty.<br>£. s. d. |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| S. No. 1 | One box, containing one hundred weight and fourteen pounds of Books, in the foreign living languages, being of editions printed in or since 1801            | 2 19 1                         |
| F. 4     | One case, containing Perfumery, not otherwise charged, value twenty-five pounds. @ £25                                                                      | 2 10 0                         |
| W. 7-8   | Two boxes, containing twenty-five pounds of Segars, admitted to entry per B. O. 2nd June, 1846.                                                             | 11 16 3                        |
|          | T. O. No. ( ) W. W.                                                                                                                                         | 17 5 4                         |
|          | I, S. S., of ———, do hereby declare that I am the importer of the goods above mentioned, and that I enter the Perfumery at the value of twenty-five pounds. |                                |
|          | Witness my hand, this day of S. SMITH.                                                                                                                      |                                |

## EXAMPLE VIII.

*Warrant for Home Consumption for Sugar (Foreign).*

PORT OF PORT GLASGOW.

20th Aug. 1847.

GRAZIA DI DIOS, (Spanish Ship.) VELOZA, @ Havana.

SIMPSON, FEARNE, and Co.

| Mark. | Number. | cwt.                                                                                                                             | qr. | lb.       | £. s. d. |
|-------|---------|----------------------------------------------------------------------------------------------------------------------------------|-----|-----------|----------|
| †     | 210/240 | 190                                                                                                                              | 2   | 16 gross. |          |
|       |         | 21                                                                                                                               | 1   | 17 tare.  |          |
|       |         | 169                                                                                                                              | 0   | 27        |          |
|       |         | Thirty-one cases of Sugar, being Muscovado or clayed, not being equal in quality to white clayed, the growth and produce of Cuba |     |           | 169 4 10 |
|       |         | Warehoused by J. Fitze, 13th Oct. 1846.                                                                                          |     |           |          |

B. C., Controller.

No. ( ).

A. B., Collector.

B.

## EXAMPLE IX.

*Warrant for Home Consumption for Sugar.*

[B. P. Produce.]

PORT OF GREENOCK.

3rd July, 1847.

*Ex* SCOTIA, (British Ship.) J. Campbell, @ DEMERAR.

HASTIE and Co.

| Mark. | Number. | Cwt.                                                                                                                                                                                                                                                | qr. | lb.       | £. | s.    |
|-------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------|----|-------|
| H.C.  | 1/10    | 170                                                                                                                                                                                                                                                 | 2   | 16 gross. |    |       |
|       |         | 17                                                                                                                                                                                                                                                  | 2   | 0 tare.   |    |       |
|       |         | 153                                                                                                                                                                                                                                                 | 0   | 16        |    |       |
|       |         | Ten hogsheads of Muscovado Sugar, not being equal in quality to white clayed, <i>the growth and produce of a British Possession in America</i> , and imported from thence, weighing one hundred and fifty-three hundred weight, and sixteen pounds. |     |           |    | 107 4 |
|       |         | Warehoused by S. Coleman, 3rd May, 1847.                                                                                                                                                                                                            |     |           |    |       |

F. F., Controller.

W. W., Collector.

No. ( . )

B.

## EXAMPLE X.

*Warrant for Home Consumption for Wine.*

PORT OF LYNN.

9th July, 1847.

Warehoused 13th May, 1846, by W. THORNTON.

*Ex* KINGFISHER (British Ship). Wood, @ London.

JAMES WEBB, Merchant.

| Mark and Number. | Gallons full Contents. | Gallons Ullage Contents. |                                                                                                                                                                               | Amount of Duty. |
|------------------|------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| JW<br>49         | 114                    | 112                      | One Cask of Portugal Wine, containing one hundred and twelve gallons, <i>originally Warehoused at London, 8th June, 1845, ex Nautilus, (British ship),</i> Wearne, @ Oporto . | £. s.           |
|                  |                        |                          |                                                                                                                                                                               | 32 6 1          |

W. K., Pro-Controller.

J. M., Collector.

No. ( . )

## B. EXAMPLE XI.

*Warrant for Home Consumption for Vatted Rums.*

[Of B. P and E. I. Produce.]

WEST-INDIA DOCKS.

Vatted Account (*ex* sundry British ships.)

SCALEY and MAUDE.

|                   |                                                                                                                                                                                                                                                                                                                                                                                      | £.  | s. | d. |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|----|
| V. 1377.<br>1386. | Four casks, containing three hundred and ten gallons of Rum; being spirits not sweetened, <i>the produce of, and imported from, a British Possession in America, and of a British Possession within the limits of the East India Company's Charter, in regard to which the conditions of the Act 4 Vict. cap. 8, have been fulfilled.</i> Vatted by selves, 3rd February, 1847 . . . | 133 | 0  | 10 |
|                   | <i>Passed 13th July, 1847.</i>                                                                                                                                                                                                                                                                                                                                                       |     |    |    |

T. C., Controller.

No. ( . )

T. G., Collector.

## B. EXAMPLE XII.

*Warrant for Home Consumption for Tobacco.*

PORT OF BRISTOL.

2nd May, 1847.

*Ex* YORICK (American ship).

T. Todd, @ Virginia.

GEORGE DAVIS, Merchant.

|       |                                                                                                                                                                                              |       |      |      |          |           |    |          |
|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|------|------|----------|-----------|----|----------|
| G. D. |                                                                                                                                                                                              |       |      |      |          |           |    | £. s. d. |
|       | No. 14.                                                                                                                                                                                      | Cwt.  | qrs. | lbs. |          |           |    |          |
|       |                                                                                                                                                                                              | 12    | 3    | 4    |          |           |    |          |
|       | „ 15.                                                                                                                                                                                        | 10    | 0    | 26   |          |           |    |          |
|       | „ 16.                                                                                                                                                                                        | 14    | 1    | 26   |          |           |    |          |
|       |                                                                                                                                                                                              | <hr/> |      |      |          |           |    |          |
|       |                                                                                                                                                                                              | 37    | 2    | 0    | =        | 4200 lbs. |    |          |
|       | <p>Three hogsheads, containing four thousand two hundred pounds of unmanufactured Tobacco, <i>the produce of the United States of America</i>; Warehoused by J. Simson, 20th July, 1845.</p> |       |      |      |          |           |    |          |
|       |                                                                                                                                                                                              |       |      |      | Duty . . | 661       | 10 | 0        |
|       |                                                                                                                                                                                              |       |      |      | Rent . . | 0         | 2  | 0        |
|       |                                                                                                                                                                                              |       |      |      |          | <hr/>     |    |          |
|       |                                                                                                                                                                                              |       |      |      |          | 661       | 12 | 0        |

M. L., Controller.

No. ( . )

J. K., Collector.

## FORM OF SPECIAL CERTIFICATE.

PORT of \_\_\_\_\_

This is to certify that *Thomas Edwards* did on the 20th day of *March*, 1847, enter and pay the duty on *Twenty-nine hundred weight three quarters and three pounds of Clover Seed, the produce of Europe, ex Julïe Marie, (Dutch ship @ Rotterdam.)*

And it appearing to the satisfaction of the Honourable the Commissioners of Her Majesty's Customs that *the sum of seven shillings and fivepence was overcharged on the said goods, by the additional five per cent. having been in error imposed thereon;*

They have by their order dated 3rd instant, No. 86, directed the Duty over paid, amounting to *seven shillings and fourpence*, to be allowed by Special Certificate.

J. B., Collector.  
E. C., Controller.

Dated at the CUSTOM-HOUSE,  
12th August, 1847.

## ENDORSEMENT.

£. s. d.

*Consolidated Customs.—The duty to be repaid on the goods mentioned on the other side amounts to seven shillings and fourpence . . . . .* 0 7 4

J. B., Collector.  
E. C., Controller.

*Received 12th August, 1847, of the Honorable £. s. d. the Commissioners of her Majesty's Customs, by the hands of \_\_\_\_\_, their Collector at this Port, the above-mentioned sum of seven shillings and fourpence . . . . .* 0 7 4

THOMAS EDWARDS.

# THE WATERSIDE PRACTICE OF THE CUSTOMS.

---

The Master of every merchant vessel, within 24 hours of entry, is bound to report his cargo to the Chief Officers of Customs, at the port of arrival, agreeably to Regulation Act, section 7.

After report, proprietors, consignees, or agents enter each their goods by *prime* or *sight entries*, obtaining thereon, an order from the Registrar addressed to the *Tidewater*, to discharge such portion of cargo into the custody of the *Landing-waiter*, (who by instructions is enjoined to see to their safety,) for examination at some authorized dock, wharf, or legal quay, provided the goods are to be landed; or allow them to be transhipped, or examined on board, if so specified.

*Prime entries* are of two kinds, *duty paid* and *bonding*; and *free entries* (see page 272) are perfect for the quantities of goods they embrace; but should they not embrace the whole importation, a further free-entry is necessary. Short duty-paid entries, however, (see page 273,) when the goods do not pay by tale, are completed by a *post entry* for the difference; and, when duty is paid in excess, a *cover entry*, or *special certificate* is granted upon which the amount repaid is returned. In *bonding* or *warehousing entries* (see page 274,) the marks and numbers distinguishing all goods must be correctly stated as upon every other entry; but it is not necessary that the exact weight, tale, or measure should be there given, save in perfecting a *sight entry*. A general description of the article set forth in the tariff will suffice; its correct rating for duty being subsequently defined upon each of the home consumption warrants when duty is paid, or upon the export cocket, if re-ported.

A *sight entry* (see page, 275) is a *bill of view*, allowing the merchant to previously examine his goods in the presence of proper officers, that he may be enabled to make perfect entry thereof; but it is only granted upon his declaration of inability from lack of sufficient information otherwise so to do. Although usually found convenient, it is not compulsory on the officer to take the official examination at the same time that the merchant takes his.

A *right* must be perfected within *three days* of the date of examination by *free, duty, or warehousing warrants*, or partially by each. Nevertheless, the superior officers are empowered, upon application in writing, setting forth a sufficient reason to satisfy them that the indulgence is necessary, to grant an extension of time, not exceeding three additional days.

At the legal quays, packages for examination are opened and re-packed by *Customs weighing porters*; but at the several docks the servants of the company, at the expense of the merchant, perform this duty.

Besides these regular modes of entry, the various dock companies are empowered, by their special acts, to pass *imperfect warehousing entries* for, and land all goods unentered by the proprietors within forty-eight hours after the day of report, from vessels in their own docks, under such general description only as is contained in the report, which goods are not liable to seizure for inaccuracy of entry. They must, however, be finally examined carried to account, and perfect entry made, either by the company or the proprietors within one month of the date of landing.

By *dock order*, also, without entry, the dock companies, after seven clear days from the date of report, may land and warehouse all goods uncleared from the ship, under their special acts.

Upon receipt, all warrants are entered by the Registrar, or his clerks, into the official books prepared for the purpose, and destined to contain the officers' examinations, or Customs accounts, raising the charge for duty, &c. Bonding entries exclusively, are entered into *red*, all other descriptions into *blue books*; nevertheless, in the blue books are inserted *short copies*, or abstracts of all warehousing entries and examinations, for the information of the Jerquer in checking the returns of the cargo; the red books, when completed, going to the Controllers of warehousing accounts, whence the final order for delivery of these goods issues.

Wholly, or in part, an examination of all goods imported must be made; and in the assessment for duty, the landing practice is, to take weighables at, or as near, a net weight as can conveniently be done, regard being had to the preservation of the goods, and a due dispatch of business.

In weighing, the scale should preponderate on the goods side, excepting in the case of tobacco, when the weight side should incline—1 lb. when the weight does not exceed 450 lb. and 2 lbs. when above that quantity, being deducted from each package for draft.

In taring, however, a standing beam is always received. On completion of the work, all proper deductions having been taken, and the account made up, it should be left in the particular weight or measure by which the article is rated to duty.

*Bullion, diamonds, fresh fish of British taking* imported in British vessels, and *lobsters*, however taken, being admissible *without report or entry*, their examination is taken in special books for each station, lodged with the Registrar.

*Free goods* now form the bulk of the country's importations, and for them the landing accounts of wharfingers and dock companies may be taken generally; whilst for such imported in bulk and delivered by craft, the warrant being endorsed by the merchant with his invoice weight or tale; weighing or tallying may be dispensed with, and his account adopted for the official return. Landing officers, however, are enjoined to be as vigilant in their examinations as if the goods were liable to duty, in order to prevent their being fraudulently used as a cloak to pass such as may be chargeable; and the practice is to carefully survey the whole number externally, and provided the general appearance of the package does not give reason to suspect fraud, select at least one in ten for opening, as in other partial examinations. Previous to delivery, it is necessary to call the Landing Surveyor's attention to them, when he notifies his check examinations and inspection in the official book.

The following duty goods are usually weighed net :—

|                               |                                  |
|-------------------------------|----------------------------------|
| Books,                        | Straw Plaiting, with 2 per cent. |
| Bugles,                       | allowance for bands,             |
| Metals,                       | Sausages,                        |
| Opium from Turkey, with 2 per | Segars,                          |
| cent. allowance for chaff     | Tobacco,                         |
| adhering thereto,             | Vanelloes, &c.                   |
| Straw and Chip Hats,          |                                  |

Cheese from Holland, loose, and Copper Ore are generally weighed in tubs, barrows, or boards that have been previously tared.

An allowance of 5 per cent. for Mops, Paper and Strings beyond the tare for package, is made upon Bugles of Glass.

## T A R I N G ,

---

In cases where goods cannot conveniently be weighed net, the weight of package, all internal wrappers, papers, strings, &c., should be deducted from the gross to produce net weight: this is termed taring. Tares are determined in sundry ways:—by turning out the contents and taking the weight of each package, (Ex. page 281,) which is done by landing-waiters. All other tares, however, are settled and written off in words at length, initialed and dated by Landing Surveyors only.

When packages vary but slightly from each other, it is usual to select a limited number, turn out contents and tare them, striking therefrom an average which is applied to the whole. (See p. 290.)

When packages vary considerably, select a few, together of average gross weight, turn out, tare, and then convert this into a per centage, or per package rate, to be applied as before. (See pages 282 and 286.)

An *allowed tare* is one agreed upon between the Landing Surveyor and the merchant, or his agent, and applied per package, per cent., or by proportionate deduction. (See page 282.)

A *super tare* is a special allowance granted for increase of weight of package, &c. from water imbibed by it in a leaky ship; or, when gross weight regulates the tare, from part of the contents being washed out, as in the case of sugar in casks. (Ex. see page 293.)

**A LIST OF GOODS**  
**UPON WHICH THE UNDERMENTIONED**  
**TARES AND ALLOWANCES**  
**ARE USUALLY MADE.**

**ALMONDS**— $\frac{3}{4}$  parts allowed for shells beyond the tare for package.  
**ANCHOVIES**— $\frac{1}{4}$  part allowed for salt and pickle. Tare for small barrels about 15lbs weight, 8lbs each. For double barrels, tare 15lbs. each.

**BEER, Spruce**—in kegs of from 2 to 4 gallons, 1 in 10 is allowed for filling up.

**BOTTLES of Common Green Glass, viz. :—**

|                              | quarts. | pints.             |
|------------------------------|---------|--------------------|
| Champagne Shaped.....        | 24lbs   | 15 lbs. per dozen. |
| English .....                | 19      | 11     "           |
| Rhenish.....                 | 16      | 11     "           |
| Claret and Brandy .....      | 14      | 9     "            |
| Geneva, square 8 to 11 gills |         |                    |
| each .....                   | 20      | ..... "            |
| "     4 to 6     "     14    |         | ..... "            |

Established per G.O. 13 August, 1842.

**BUTTER—**

| Port.                              | Kind.                           | Size of Cask.  | Average Wgt. of Five. | Tare ea. |
|------------------------------------|---------------------------------|----------------|-----------------------|----------|
| Haarlingen,                        | Friezland, Zwoll, and Groningen | $\frac{1}{4}$  | cwt. qr. lb.          | lbs.     |
|                                    |                                 | $\frac{1}{8}$  | 5 0 0                 | 18       |
|                                    |                                 | $\frac{1}{16}$ | 2 2 0                 | 10       |
|                                    |                                 | $\frac{1}{32}$ | 1 1 0                 | 8        |
| Hambro, Keil, & Wyborg.            | Holstein & Keil,                | $\frac{1}{8}$  | 7 0 0                 | 30       |
|                                    |                                 | $\frac{1}{16}$ | 5 0 0                 | 21       |
|                                    |                                 | $\frac{1}{32}$ | 3 1 10                | 19       |
|                                    |                                 | $\frac{1}{64}$ | 2 3 0                 | 14       |
| Hambro, Embden, & Leer, Rotterdam, | Embden & Leer,                  | $\frac{1}{8}$  | 3 0 20                | 16       |
|                                    |                                 | $\frac{1}{16}$ | 1 2 10                | 9        |
|                                    | Black Jacks,                    | $\frac{1}{4}$  | 5 0 10                | 24       |
| all round per B. O. 7 May, 1844.   |                                 |                |                       | 10       |

N.B. Zwoll Casks from Rotterdam carry the same tare as from Haarlingen.

CAPERS—Casks not exceeding 2 cwt. tare  $\frac{1}{2}$  part.

From 2 to 5 „  $\frac{1}{4}$  „

Exceeding 5 „  $\frac{1}{2}$  „

CLOVER SEED in Deal Casks .. Rotterdam 8 per cent.

Oak ditto „ 10 „

ESSENTIAL OILS—In Copper Jars, weighing as under:—

About 3 qrs. 24 lbs. ... 19lbs. each.

„ 2 23 ... 14 „

N.B. The foreign tares will generally be found marked thereon.

FIGS—Drums, tare ..... 3lbs.

..... Half ditto..... 2 „

..... Quarter ditto ..... 1 $\frac{1}{2}$  „

..... Small ditto ..... 1 „

HAMS—Tare for Canvas wrappers, 8 ounces each.

HONEY in jars—Tare  $\frac{1}{2}$  part; also 12 lbs. = 1 gallon.

HOPS—Tare about 16 per cent. If kiln-dried 4 per cent.

LIQUORICE JUICE—7 per cent. for leaves (per G. O. 6 June 1837.)

MARBLES AND SLATE PENCILS—About 10 per cent.

OLIVES— $\frac{1}{2}$  part allowed for salt and water.

OPIUM—From Turkey and Egypt, 2 per cent. allowed for chaff.

PHOSPHORUS in Water—The net described weight usually taken.

POTS Melting—10 per cent. for breakage (G. O. 17 Feb., 1844.)

QUININE, when, as usually imported, in ounce bottles—The gross weight is taken and weight of the bottles ascertained. Then to this weight of bottles add as many ounces as you have bottles, and deduct them from the total gross to give the proper Tare for paper, corks, and wax; or,

Half-an-ounce each bottle is written off for paper, corks, and wax, and one ounce net for Quinine, leaving the residue to be charged as bottles of glass.

RAISINS.

|                     | Malaga. | Denia and Smyrna. |
|---------------------|---------|-------------------|
| In Boxes ..         | 7 ..... | 10 lbs. each      |
| $\frac{1}{2}$ ..... | 4 ..... | 6 „               |
| $\frac{1}{4}$ ..... | 2 ..... | 2 „               |
| $\frac{1}{8}$ ..... | 1 ..... | 1 „               |

— Smyrna Casks are Tared and averaged, or reduced to a per centage rate.

SILK—Bologna 10 per cent.

Messina 8 „

Turkey, double Tare 7 lbs. ea. bale.

Spanish, thick bags and ropes 7 lbs. ea. bale.

Irregular packages:—

|                            |                  |
|----------------------------|------------------|
| From 100 lbs. to 129 ..... | 4 lbs. ea. bale. |
| 130 .....                  | 149 ..... 5 „    |
| 150 .....                  | 179 ..... 6 „    |
| 180 .....                  | 209 ..... 7 „    |
| 210 .....                  | 259 ..... 8 „    |
| 260 .....                  | 309 ..... 9 „    |
| 310 .....                  | 339 ... 10 „     |
| 340 .....                  | 369 ... 11 „     |

**TARES AND ALLOWANCES, continued.**

For manufactured Silks only, the following weights are used in Taring. Viz:—Weights of 50, 25, 15, 10, 5, 3, 2, and 1 parts; 100 of such parts being equal to 1 lb. Hence in Taring:—

|                    |                      |
|--------------------|----------------------|
| 4 parts give 1 oz. | 54 parts give 9 ozs. |
| 10 ..... 2         | 60 ..... 10          |
| 16 ..... 3         | 66 ..... 11          |
| 22 ..... 4         | 72 ..... 12          |
| 29 ..... 5         | 79 ..... 13          |
| 35 ..... 6         | 85 ..... 14          |
| 41 ..... 7         | 91 ..... 15          |
| 47 ..... 8         | 97 ..... 16 or 1 lb. |

In taring Silk Ribbons, Cartoons of the same size only, and containing a like description of Ribbon, with the same number of pieces in each, shall be tared together. Cartoons selected for taring are to be of average gross weight, and not less than one in ten. (B. M. 13 March, 1844.) And, the selection of all packages and articles of Silk manufactures for taring, is to be made by the landing-surveyor. B. M. 28 Jan., 1843. (Ex. fol. 291.)

**MUCCADES** in jars—Tare  $\frac{1}{2}$  part.

**SUGAR**—*British Plantation Tares.*

—— Hogsheads under 8 cwt. Tare 14 per cent.

| cwt.           | cwt.         | cwt. | qr. | lbs. |
|----------------|--------------|------|-----|------|
| 8 and under 12 | tare allowed | 1    | 0   | 0    |
| 12             | ..... 15     | 1    | 1   | 12   |
| 15             | ..... 17     | 1    | 2   | 0    |
| 17 and upwards | .....        | 1    | 3   | 0    |

—— *Foreign Tares.*

Havannah Boxes, 52 lbs. each

Bahia ..... 13 per cent.

Brazilian ..... 18 per cent.

—— in Bags a few are selected for an average tare.

**AMARINDS** in jars—Tare  $\frac{1}{2}$  part.

—— in iron-bound kegs  $\frac{1}{2}$  to  $\frac{1}{2}$  part according to size.

**RESIN**—Oil, or Spirits of—Venice jars  $\frac{1}{2}$  part.

**VERDIGRIS** Pods—Tare 1 to 3 lbs. ea.

**WALNUTS**—A discretionary allowance for husks, to the extent of one half part, granted per B. O. September 4th, 1844.

**GOLD AND SILVER PLATE MARKS.**

**JOHNSON'S HALL, } bears { a Leopard's Head, a Lion passant,  
LONDON } and a Queen's head.**

**HEFFIELD** ..... a Crown, and K, 1832.

**BIRMINGHAM** ..... an Anchor.

**NEWCASTLE** ..... three Castles (one upon two.)

**EXETER** ..... a Castle, Thistle, and Queen's head.



**FOREIGN AND ENGLISH MEASURES, continued.**

German, East Country, and Smyrna auns, divide by 2, and deduct 2 per cent. for English ells.

Russian archines 100 = 60 ells English. (Multiply by 6, cutting off the right-hand figure, and divide by 120 for English ells in great hundreds.)

A Spanish varra is 33 English inches.

A Turkish pike is 27 English inches.

**A COMPARISON OF FOREIGN WEIGHTS WITH 100 lbs. ENGLISH.**

|                   |        |                 |        |
|-------------------|--------|-----------------|--------|
| Antwerp .....     | 96·40  | Morea .....     | 113·49 |
| Amsterdam .....   | 91·80  | „ Silk .....    | 90·79  |
| Barcelona .....   | 112·65 | „ Okas .....    | 37·92  |
| Bologna .....     | 125·21 | Morocco .....   | 98·57  |
| Bordeaux .....    | 92·58  | Naples .....    | 141·30 |
| Bremen .....      | 90·92  | „ Rottoli ..... | 50·87  |
| Bruges .....      | 96·40  | Portugal ..     | 98·80  |
| Calais .....      | 88·95  | Pillau .....    | 92·00  |
| „ .....           | 107·67 | Rostock .....   | 88·75  |
| Dantzic .....     | 104·15 | Rotterdam ..... | 91·80  |
| Denmark .....     | 90·72  | Rouen .....     | 87·34  |
| Embsen .....      | 91·30  | Russia .....    | 110·85 |
| Gallipoli .....   | 100·30 | or 14½ ozs. ea. |        |
| Hambro .....      | 93·57  | Sicily .....    | 142·77 |
| Koningsberg ..... | 96·78  | „ Rottoli ..... | 57·11  |
| Leghorn .....     | 132·17 | or 28 ozs. ea.  |        |
| Lucca .....       | 121·84 | Trieste .....   | 80·92  |
| Lubeck .....      | 93·82  | Tripoli .....   | 89·17  |
| Malta .....       | 58·82  | Venice .....    | 94·80  |
| Memel .....       | 109·76 | „ .....         | 149·80 |
| Milan .....       | 138·24 | Wismar .....    | 93·70  |

**A COMPARISON OF FOREIGN MEASURES WITH 100 YARDS ENGLISH.**

|                      |                            |
|----------------------|----------------------------|
| Austria .....        | 117·35 Ells.               |
| Denmark .....        | 145·67 Ells.               |
| France and Belgium . | 91·43 Metres.              |
| Genoa .....          | 36·575 Canne of 10 Palari. |
| Hambro .....         | 159·58 Ells.               |
| Leghorn .....        | 163·87 Braccia.            |
| Naples .....         | 43·27 Canne of 8 Palari.   |
| Portugal .....       | 83·45 Varas.               |
| Prussia .....        | 137·10 Ells.               |
| Russia .....         | 128·57 Archines.           |
| Spain .....          | 107·83 Varas.              |
| Sweden .....         | 154·00 Ells.               |
| Turkey .....         | 135·21 Pikes.              |

## PRACTICAL EXAMPLES.

*A Free Entry.*

D. JONES,

21 June, 1847.

300 Barrels of **Pot and Pearl Ashes**.—Free.R 201  
G 500[45] (*No. of Warrant.*)

G.G. 21st June.

*(The entering clerk's name  
and date of insertion in  
the landing book.)*St. Katharine's Dock,  
24 June, 1847.

C. N.

*(Landing-waiter's name.)*

Ashes—Pot and Pearl—Free.

Ex<sup>d</sup>. J.B. 25 June.  
(Landing Sur-  
veyor's initials.)

|       |             |     |   |    |                                         |
|-------|-------------|-----|---|----|-----------------------------------------|
| R 201 | 300 barrels | 429 | 2 | 16 | gross.                                  |
| G 500 |             | 80  | 1 | 12 | tare at 30 lbs. ea.                     |
|       |             | 349 | 1 | 4  | net as per Dock Com-<br>pany's account. |

Out of charge note received 25 June.  
W. B.

*A Free Entry per Bill of Store.*

GINWELL BROTHERS, &amp; Co.

6 May, 1847.

9 Bales **Printed Cottons**, being British Goods, returned  
as per **Bill of Store** annexed.

(110)

G. T. 6th May.

Silk Floor, St. Katherine's  
Docks, 7 May,  
J. F.

|      |      |     |                                               |
|------|------|-----|-----------------------------------------------|
| F 43 | P 37 | ... | 9 Bales, each 50 = 450 pieces Printed Cottons |
| B    |      |     | as per Bill of Store.                         |

Delivered.

It is necessary for the landing-waiter to see that the proper declarations required by the Regulation Act are borne on the bill, that the goods in all respects answer the description given, and that they be returned within the period of six years. A record of the Landing Surveyor's satisfaction upon the bill of store must be obtained before delivery.

*A Duty Paid Prime Entry.*

DULAU & Co.

27 May.

cwt. qrs. lbs.

1 Case ... 2 2 0 **Books** in the Foreign Living Languages,  
printed since 1801.

1 2 0 **Books** of Editions since 1801.

0 2 0 „ „ prior to 1801.

20 dozen **Prints** bound,

105 single „

(14)

£15 13 8

G. S. Q. 27th May.

GD—6  
Rot. 85 Case.\*

Nicholson's Floor,  
28 May,  
G. T.

cwt. qrs. lbs.

2 3 18 **Books** in the Foreign Living Languages since 1801.

2 2 0 Entered.

0 1 18 to Post.

2 1 4 **Books** of Editions prior to 1801.

0 2 0 Entered.

1 3 4 to Post.

0 3 9 **Books** of Editions since 1801.

1 2 0 Entered.

0 2 19 Over entered—party informed.

20 dozen Bound Prints.

100 Single ditto.

165 Entered.

Posted 5

5 Over—party informed.

29 May.

\* It will be observed that this case bears a rotation number. All packages coming to the examination floors at the Legal Quays, Queen's or Baggage Warehouses, have this progressive number to contradicting them, and which is affixed by the Locker in charge upon receipt. They are in the same order entered by him in his floor-charge-book, and when examined, the full particulars necessary for future reference, are filled in by the landing-waiter, who, when the duties have been paid, or the bonding entries passed, writes them out, and the locker records the exact date of delivery.

### *A Prime Bonding Entry.*

S. MOSES.

19 June.

2 Cases Glass to be Warehoused.

(41)

R. C. 19th June.

S  
M 1 Case.

Brewer's Quay,  
20th June, R. C.

Rot. 141.

cwt. qrs. lbs.

3 2 3 Net Window Glass of one colour only, not exceeding  $\frac{1}{2}$  inch in thickness.

| Plates | ft. | in. | ft. | in. |                                                                                             |
|--------|-----|-----|-----|-----|---------------------------------------------------------------------------------------------|
| 3 each | 0   | 9   | ×   | 0   | 9 = 1 $\frac{1}{2}$ square feet, painted glass.                                             |
| 2 each | 4   | 3   | ×   | 3   | 9 = 31 $\frac{1}{2}$ square feet silvered glass, each plate 14 and not more than 36 sq. ft. |

S  
M 2 Case.

Rot. 142.

White Flint Wine Glasses not Cut.

Tare for  
Straw five  
lbs. all.  
H. C. B.  
23rd June.

0 1 21 gross.

0 0 5 tare.

0 1 16

or 44lbs. net.

2 1 9 net Wicker Bottles.

0 2 6 gross.

0 0 8 tare.

Tare eight  
lbs. all.  
H. C. B.  
23rd June.

0 1 26 net Fancy Glass.  
or 54lbs.

Received in Bond,  
S. G. 24th June.

*Sight Entries.*

NERY.

3 May.

Case of **Pictures**, further particulars unknown.

(14)

Deposit £5.  
W. R. 4th May.

se.

Custom-house Quay,  
5 May.

J. H.

## Pictures—Square.

| No.     | ft. | in. |   | ft. | in. |   | ft.  |
|---------|-----|-----|---|-----|-----|---|------|
| 7 ✓ ... | 2   | 6   | × | 1   | 3   | = | 21½  |
| 1 ...   | 17  | 4   | × | 2   | 6   | = | 43½  |
| 3 ...   | 6   | 8   | × | 14  | 6   | = | 290  |
| 11      |     |     |   |     |     |   | 355½ |

## Pictures—Oval.

| No.                | ft. | in. |   | ft. | in. |   |              |
|--------------------|-----|-----|---|-----|-----|---|--------------|
| 5 ...              | 9   | 6   | × | 6   | 3   | = | 233½         |
| 1 ...              | 4   | 0   | × | 2   | 8   | = | 8½           |
| 6                  |     |     |   |     |     |   | 242½         |
| ..... 17 pictures. |     |     |   |     |     |   | 597½ sq. ft. |

9 Frames at Value.

113\*

th May.

5 May.

ference at the foot is to the number and date of the Duty  
y which the sight has been perfected. The Landing Sur-  
roval of the value given for the frames should be certified by  
warrant.

e duty paid goods at value, his approval is notified in the  
ok, because the warrant does not necessarily accompany it.

## SIGHT ENTRIES, continued.

The contents are calculated by cross multiplication, thus,

Picture—square :

$$\begin{array}{r}
 \text{ft. in.} \\
 2 \quad 6 \text{ length.} \\
 1 \quad 3 \text{ breadth.} \\
 \hline
 2 \quad 6 \\
 \quad 7 \quad 6 \\
 \hline
 3 \quad 1 \quad 6 \\
 \quad \quad 7 \text{ No. of Pictures.} \\
 \hline
 21 \quad 10 \quad 6 \text{ or } 21\frac{1}{2}
 \end{array}$$

Picture—Oval.

$$\begin{array}{r}
 \text{ft. in.} \quad \text{in.} \\
 \text{Length } 9 \quad 6 = 114 \\
 \text{Breadth } 6 \quad 3 = 75 \\
 \hline
 570 \\
 798 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 \text{Inches in an Oval foot } 183 \quad 8550 \quad \text{No. of Pic. Content} \\
 \quad \quad \quad 8418 \quad \times 5 = 233\frac{1}{2} \\
 \hline
 132 \\
 183 \quad = \quad \frac{9}{12}
 \end{array}$$

3 R. B. fo. 2.

*Sight.*

G. W. TINKLER.

21 May.

2 Cases **Millinery** &c. further particulars unknown.

(49)

Deposit £50.

S. & E. 9

H. B. 21th May

10

Custom-house Quay,

S. & E. 9

22 May.

R. S.

Case, containing 7 Parcels.  
Rot. 410.

## T ENTRIES, continued.

trunks.

|   |                        |                                        |
|---|------------------------|----------------------------------------|
| 3 | 17 collars,            | } All being<br>Needlework<br>at Value. |
|   | 6 ditto,               |                                        |
|   | 5 Cap pieces,          |                                        |
|   | 14 Habits,             |                                        |
|   | 12 Chemisettes,        |                                        |
|   | 27 ells Brussels Lace, |                                        |

Parcel.

|       |                            |                            |
|-------|----------------------------|----------------------------|
| 1 ... | 41...35...18...7...15...41 | = 157 metres.              |
|       | 6 pieces 157 metres        | } Pillow Lace<br>at Value. |
|       | 18 Veils                   |                            |

trunks.

2 ... 2 doz. pairs Stays—Goods manufactured at value.

1 ... 2lbs. 4oz. Straw Hats.

|          |          |   |       |       |   |
|----------|----------|---|-------|-------|---|
| & E. 10. | External | 2 | 4 × 2 | 1 × 1 | 7 |
|----------|----------|---|-------|-------|---|

Case.

|           |          |   |       |       |            |
|-----------|----------|---|-------|-------|------------|
| Rot. 409. | Internal | 2 | 3 × 2 | 0 × 1 | 6          |
|           |          |   |       |       | = 6½ feet. |

10 Silk Bonnets.

16 Silk Caps and Turbans. } Millinery of Silk.

Certified, R. A. C. 22nd May.

Bonded

24-26 May.

his examination, taken in the Blue Book, is transferred to the one, indicated by the reference at the top of the entry; the ~~ls~~ are then entered in the Locker's Book, and his receipt at the foot of the account in the Red Book.

1 R. B. fo. 3.

*Sight.*

ORMAN.

24 July.

1 Case **Merchandise**, further particulars unknown.

sit £10.

(13)

H. M. 24th July.

N.

Galley Floor,  
25 July,  
J. H.

N. Case, containing 5 packages.

506.

ons.

Dressed Feathers at Value.

(In part D.Pd. 6-26 July.)

als.

6 dozen Lip Salve, }

3 „ Bandoline, }

1 „ Sachets, }

3lbs. Hard Soap.

Perfumery at Value.

Certified C. H. P. 25th July.

(Bonded in  
full.  
7-26 July.)

## GENERAL EXAMPLES.

2 B.B. fo. 8.

AYLWIN &amp; Co.

2nd Nov.

15 Barrels }  
 5 kegs } **Anchovies** to be warehoused.

(17)

A  $\frac{1}{20}$ 

R. D. 28th November.

Fresh Wharf,  
 28 Nov.  
 C.D.C.

## ANCHOVIES.

|   | Bria. | owts. | qrs. | lbs.                          |
|---|-------|-------|------|-------------------------------|
| A | 5     | ..... | 1    | 2 0                           |
|   | 5     | ..... | 1    | 2 16                          |
|   | 5     | ..... | 1    | 2 9                           |
|   | 15    |       | 4    | 2 25                          |
|   | kegs  |       |      |                               |
|   | 5     | ..... | 3    | 27                            |
|   |       |       | 5    | 2 24                          |
|   |       |       |      | 60                            |
|   |       |       |      | 80                            |
|   |       |       |      | or 640 lbs. gross             |
|   |       |       |      | 270 lbs. tare                 |
|   |       |       |      | 370                           |
|   |       |       |      | 123 lbs. for salt and pickle. |
|   |       |       |      | 247 lbs. net.                 |
|   |       |       |      | Recd. under lock.             |
|   |       |       |      | D.J.                          |

Tare for barrels fifteen pounds ea.; for kegs nine pounds ea.; and one-third also for salt and pickle. J.O. 28th November.

The reference at the top is to the number and folio of the Blue Book, in which the short copy of this entry (for jerquing) may be found.

red weights, quarters and pounds, are reduced to pounds, in the foregoing example, by multiplying the hundred by 12, carrying the product two places of the figures to the end, then placing the quarters and pounds in pounds under and adding the three lines of figures together.

2. *B.B. fo. 3.*

ALO,

27 Nov.

rons **Almonds**, not Jordan nor Bitter, in the Shells.  
to be warehoused.

(19) J.C. 27th November.

London Docks, 27th November.  
C.C.

SWEET ALMONDS, not Jordan.

|   | Serons               | cwts. | qrs. | lbs.                       |
|---|----------------------|-------|------|----------------------------|
| A | 1                    | ..... | 1    | 0 13                       |
| S | 2                    | ..... | 1    | 1 2                        |
|   | 3                    | ..... | 1    | 0 25                       |
|   | 4                    | ..... | 1    | 1 13                       |
|   | 5                    | ..... | 1    | 1 10                       |
|   | 5                    |       | 6    | 1 7 gross.                 |
|   |                      |       |      | 1 12 tare.                 |
|   |                      |       | 5    | 3 23                       |
|   |                      |       | 3    | 3 25 allowance for shells. |
|   |                      |       | 1    | 3 26 net.                  |
|   | Warehoused at No. 2. |       |      |                            |
|   | R.B.                 |       |      |                            |

### Beer—Spruce.

anded.  
allowed for filling up.

ea. 1 gallon = 45 or 1 barrel 13 gallons for duty.

The barrel is computed at 32 gallons, as directed by G.O.  
1842.

**LA HOCQUE & Co.**

1 May.

**2 Trunks**  $1\frac{1}{2}$  doz. **Men's Boots.**3 " **Women's Shoes** trimmed.2 " **Women's Boots**, not trimmed. $\frac{1}{2}$  " " " trimmed with Fur.2 doz. **Girls' Boots**, not exceeding 7 in. in length.10 " **Boot fronts**, exceeding 9 in. in height.

10 " " not exceeding 9 in. in height.

(51)

£11 3s. 7d.

J.S. 1st May, 1847.

Coxe's Quay,

2 May,

G. C., L.W.

**La Hocque**

Rot. 9 Trunk 29 parcels.

|                   | parcels.    | pairs.  |                                        |
|-------------------|-------------|---------|----------------------------------------|
| Re-exd. Rot. 9,   | 10 each 2 = | .....   | $1\frac{1}{2}$ doz. pairs Men's boots. |
| H.C.B. May 2.     | 3 " 6 =     | 18      |                                        |
| (Land. Surveyor.) | 2 " 4 =     | 8       |                                        |
|                   | 3 " 3 =     | 9       |                                        |
|                   | 1 " 1 =     | 1-36 =  | 3 doz. pairs Women's Shoes,            |
|                   | 4 " 3 =     | 12      | trimmed.                               |
|                   | 6 " 2 =     | 12-24 = | 2 doz. pairs ditto, not trimmed.       |

**La Hocque**

Rot. 10. trunk containing 53 parcels.

|  | parcels.   | pairs. |                                                |
|--|------------|--------|------------------------------------------------|
|  | 5 each 1 = |        | $\frac{1}{2}$ doz. pairs Women's Boots, trimd. |
|  | 8 " 3 =    | 24 =   | 2 Girls' Boots, not exceeding 7 in. in length. |
|  | 20 " 6 =   | 120 =  | 10 " Boot Fronts, exceeding 9 in.              |
|  | 20 " 6 =   | 120 =  | 10 " " not exceeding 9 in.                     |

Delivered as entered.

**A Cable.**

Experiment has proved that a Rope 2 inches in circumference and 120 fathoms in length, will weigh 1 cwt.

Then, by squaring the circumference in inches and multiplying the product by the length in fathoms we get 480. Hence 480 becomes a general divisor for cwts.

Calculate the weight of a Cable 52 fathoms in length by 7 inches in circumference?

$$\frac{7 \times 7 \times 52}{480} = \frac{637}{120} \text{ Cwts. grs. lbs.}$$

or 5 1 6

**Corks.**

Corks ready made.

ga. cwt. qrs. lbs.

..... 1 0 6

or 118 lbs. gross.

4 lbs. tare.

114 net.

Tare ten lbs. ea.  
G. D. 6 May.

Corks for rounding.

Baga. cwt. qrs. lbs.

4 ..... 3 2 5 gross.

1 12 tare.

3 0 21 net.

**Cambrics.**

CG

‡ 904 Bale containing A to C.

Rot. 94.

| boxes. | pieces. | inches. | inches.                | sq. inches. |
|--------|---------|---------|------------------------|-------------|
| A      | 22 each | 254     | $\times 29\frac{1}{2}$ | = 164,846   |
|        | 4 „     | 260     | $\times 30$            | = 31,200    |
| B      | 10 „    | 220     | $\times 24$            | = 52,800    |
| C      | 30 „    | 190     | $\times 22$            | = 125,400   |

66

374,246 or  $41\frac{1}{2}$  pieces of

cambrics, each piece not exceeding 8 yards in length, nor  $\frac{1}{2}$  rd in width.

sination. When the boxes have been opened, assort each according to their relative dimensions, and measure one or more from each separate parcel thus: Tale the folds; and, the length of an average one to half-an-inch, multiply the by the number, adding in such odd measure as may be for the length of the piece. Then, taking the width to half-an-inch, multiply the length by the breadth, and this product by number of pieces for the content of that parcel. Proceed in like manner with the others, and divide the total sum by 9072 (the number of square inches in a duty piece) for pieces; and the remainder by 1134 for eighths, as set forth above.

**Cassia Lignea.**

|   | Boxes.  | cwt. | qrs. | lbs. | lbs.              |
|---|---------|------|------|------|-------------------|
| B | 1 ..... | 0    | 2    | 27   | — 16              |
| C | 2 ..... | 0    | 2    | 22   | — 15              |
|   | 3 ..... | 0    | 2    | 23   | — 16              |
|   | 4 ..... | 0    | 2    | 20   | — 16              |
|   | 4 =     | 2    | 3    | 8    | 63                |
|   |         |      |      |      | or 316 lbs gross. |
|   |         |      |      |      | 63 „ tare.        |
|   |         |      |      |      | 253 „ net.        |

**Cinnamon.**

|                                                              |          |                    |                    |      |            |                    |      |      |
|--------------------------------------------------------------|----------|--------------------|--------------------|------|------------|--------------------|------|------|
| Tare and } Six pounds ea allowed.<br>Re-tare } A.S. 4th May. | Bales    | cwt.               | qrs.               | lbs. | Re-weight. | cwt.               | qrs. | lbs. |
|                                                              | 1 .....  | 0                  | 2                  | 17   | 0          | 2                  | 16   |      |
|                                                              | 2 .....  | 0                  | 2                  | 15   | 0          | 2                  | 14   |      |
|                                                              | 3 .....  | 0                  | 2                  | 16   | 0          | 2                  | 16   |      |
|                                                              | <u>3</u> |                    |                    |      |            |                    |      |      |
|                                                              |          | 1                  | 3                  | 20   | 1          | 3                  | 18   |      |
|                                                              |          | or 216 lbs. gross. |                    |      |            | or 214 lbs. gross. |      |      |
|                                                              |          | 18                 | ,, tare 6 lbs. ea. |      | 18         | ,, re-tare.        |      |      |
|                                                              |          |                    |                    |      |            |                    |      |      |
|                                                              |          | 198                | ,, net.            |      | 196        | ,, net.            |      |      |
|                                                              |          |                    |                    |      | 2          | ,, loss on re-     |      |      |
|                                                              |          |                    |                    |      | <u>198</u> |                    |      |      |

**Currants and Raisins.**

5 Butts, }  
3 Carroteels, } **Currants.**  
10 Boxes **Raisins.**

**CURRENTS.**

Currants tared : Butts  
eighteen per cent. Car-  
roteels seventeen per  
cent. A.S. 4th May.

|             |           |      |      |                   |
|-------------|-----------|------|------|-------------------|
| Butts       | cwt.      | qrs. | lbs. |                   |
| Æ — 1 ..... | 17        | 2    | 9    | tare.             |
| 2 .....     | 18        | 2    | 14   |                   |
| 3 .....     | 19        | 3    | 0    | tare.             |
| 4 .....     | 20        | 1    | 0    |                   |
| 5 .....     | 16        | 3    | 26   |                   |
| 5 =         | 93        | 0    | 21   | gross.            |
|             | 14        | 3    | 25   | tare 18 per cent. |
|             | <u>78</u> | 0    | 24   | net.              |

|             |           |      |      |                   |
|-------------|-----------|------|------|-------------------|
| Carroteels  | cwt.      | qrs. | lbs. |                   |
| G — 1 ..... | 7         | 2    | 19   |                   |
| 2 .....     | 6         | 3    | 21   |                   |
| 3 .....     | 7         | 0    | 14   | tare.             |
| 3 =         | 21        | 2    | 26   | gross.            |
|             | 3         | 1    | 6    | tare 17 per cent. |
|             | <u>18</u> | 1    | 20   | net.              |
| Total       | 96        | 2    | 16   |                   |

## RAISINS AND RAISINS, continued.

## RAISINS.

4h May.

|     | Boxes.   | cwt. | qrs. | lbs.                  |
|-----|----------|------|------|-----------------------|
| R — | 5 .....  | 2    | 1    | 24                    |
|     | 5 .....  | 2    | 2    | 1                     |
|     | 10 ..... | 4    | 3    | 25 gross.             |
|     |          | 0    | 2    | 4 tare at 6lbs. each. |
|     |          | 4    | 1    | 21 net.               |

to determine a *per centage tare*. One or more casks, of various weights, are selected, turned out and tared; and this tare, in proportion to its gross weight, is reduced to a per centage on the total gross, thus:—Reduce the gross weight of the selected tared casks into pounds, as also the tare of their packages, then multiply the pounds tare by 112, and divide the product by the gross pounds, the quotient will be the per centage tare required. Thus numbers 1 & 3 are the selected butts, and number 3 the carroteel.

| Butts.       | cwt. | qrs. | lbs. | tared | cwt.  | qrs. | lbs. |
|--------------|------|------|------|-------|-------|------|------|
| 1 .....      | 17   | 2    | 9    |       | 2     | 0    | 5    |
| 3 .....      | 19   | 3    | 0    | „     | 3     | 3    | 20   |
|              | 37   | 1    | 9    |       | 5     | 3    | 25   |
|              | 444  |      |      |       | 60    |      |      |
|              | 37   |      |      |       | 109   |      |      |
| Then as 4181 | :    |      |      |       | 669   | :    | 112  |
|              |      |      |      |       | 112   |      |      |
|              |      |      |      |       | 1838  |      |      |
|              |      |      |      |       | 669   |      |      |
|              |      |      |      |       | 669   |      |      |
|              |      |      |      |       | 4181  |      |      |
|              |      |      |      |       | 74928 |      |      |
|              |      |      |      |       | 17181 |      |      |
|              |      |      |      |       | 33118 |      |      |
|              |      |      |      |       | 29267 |      |      |
|              |      |      |      |       | 3851  |      |      |
|              |      |      |      |       | 4181  |      |      |
|              |      |      |      |       | =     |      | 1    |

4181)74928(17<sup>3851</sup> or 18 per cent.

## CURRANTS AND RAISINS, continued.

|             | Gross. |       |      |  | Tare.                                       |       |                 |
|-------------|--------|-------|------|--|---------------------------------------------|-------|-----------------|
| Carroteels. | cwt.   | qrs.  | lbs. |  | cwt.                                        | qrs.  | lbs.            |
| 3 .....     | 7      | 0     | 14   |  | 1                                           | 0     | 10              |
|             |        | 84    |      |  |                                             | 12    |                 |
|             |        | 14    |      |  |                                             | 10    |                 |
|             |        | <hr/> |      |  |                                             | <hr/> |                 |
| As 798      |        |       | :    |  | 122                                         | :     | 112             |
|             |        |       |      |  | 112                                         |       |                 |
|             |        |       |      |  | <hr/>                                       |       |                 |
|             |        |       |      |  | 244                                         |       |                 |
|             |        |       |      |  | 122                                         |       |                 |
|             |        |       |      |  | 122                                         |       |                 |
|             |        |       |      |  | <hr/>                                       |       |                 |
|             |        |       |      |  | 798)13664(17 <sup>22</sup> / <sub>100</sub> |       | or 17 per cent. |
|             |        |       |      |  | 798                                         |       |                 |
|             |        |       |      |  | <hr/>                                       |       |                 |
|             |        |       |      |  | 5684                                        |       |                 |
|             |        |       |      |  | 5586                                        |       |                 |
|             |        |       |      |  | <hr/>                                       |       |                 |
|             |        |       |      |  | 98                                          |       |                 |

To estimate a per centage tare upon the cwt.—Multiply the cwt. by the given per centage, which gives the tare in lbs. for that portion of the gross weight. Reduce the qrs. and lbs. to lbs. multiply as before, and divide by 112, adding the result to the former amount for the full tare. Or, multiply the cwt. as above directed, and for the qrs. and lbs. take aliquot parts.

|                      |  |  |             |      |       |            |         |      |      |      |
|----------------------|--|--|-------------|------|-------|------------|---------|------|------|------|
| Thus 18 per cent. on |  |  | cwt.        | qrs. | lbs.  |            | cwt.    | qrs. | lbs. |      |
|                      |  |  | 93          | 0    | 21    |            | 93      | 0    | 21   |      |
|                      |  |  | 18          |      | 18    |            | 18      |      |      |      |
|                      |  |  | <hr/>       |      |       |            | <hr/>   |      |      |      |
|                      |  |  | 744         |      | 168   |            | 744     |      |      |      |
|                      |  |  | 93          |      | 21    |            | 93      |      |      |      |
|                      |  |  | <hr/>       |      |       |            | <hr/>   |      |      |      |
|                      |  |  | 1674        | 112  | 378(3 | 14   1   1 | 1674    |      |      |      |
|                      |  |  | 3           |      | 42    | 7   1   1  | 21      |      |      |      |
|                      |  |  | <hr/>       |      |       |            | 18      |      |      |      |
|                      |  |  | 28 { 4)1677 |      |       |            | <hr/>   |      |      |      |
|                      |  |  | 7) 419      | 1    |       |            | 16771 = | cwt. | qrs. | lbs. |
|                      |  |  | <hr/>       |      |       |            | 14      | 3    | 25   |      |
|                      |  |  | 4)59        | 6    |       |            |         |      |      |      |
|                      |  |  | <hr/>       |      |       |            |         |      |      |      |
|                      |  |  | 14          | 3    | 25    |            |         |      |      |      |

N.B. The per centage tare on the 100lbs. is worked after a similar manner—Multiply the total pounds by the rate, and cut off two right-hand figures, the remainder will be the tare sought. In all cases of taring, where the remainder amounts to one-half, the next greater number must be taken; for less than one-half the fraction is discarded.

## SKIN &amp; WHITE.

3 May.

50 Cases Eggs 580 Gt. Hundred.

(13)

£25 7 6

(Endorsement)

: V

35 at 12½ ..... 446½

10 „ 10 ..... 100

5 „ 6½ ..... 33½

580

R. R.  
4th May.Nicholson's Wharf,  
4 May, G. L.

## PARTIAL EXAMINATION.

: V Cases Eggs tallied at 20.

 = 13 0

 21 odd. = 10 21

 17 odd. = 5 117

Say 50 Cases, 580 Gt. Hundred, as per endorsement.  
livered.

n tallying, either tale the case entirely out into baskets, or  
e a mid-layer and multiply that quantity by the number of  
ers.

## Eau de Cologne.

Flasks Eau de Cologne, (30 of such not exceeding 1 gallon.)

## Hats.

2½ doz. Bast Hats, not exceeding 22 inches in diameter.

50 Felt Hats.

24 Hats of Silk and other materials.

3lbs. 4oz. Straw Hats and Bonnets.

1lb. 8oz. Chip Hats.

**Isinglass.**

| Tare upon casks above<br>5 cwt., eighty-four pounds<br>each; upon casks under<br>5 cwt., seventy pounds<br>each. R. A. C. 6th April. | Cask.    | cwt. | qrs. | lbs.       | Taring (at back of book) |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|------|------|------------|--------------------------|
|                                                                                                                                      | J1 ..... | 7    | 1    | 19         | cwt. qrs. lbs. 1         |
|                                                                                                                                      | 2 .....  | 6    | 3    | 25 tare.   | J2 .....                 |
|                                                                                                                                      | 3 .....  | 4    | 1    | 18         | 6 .....                  |
|                                                                                                                                      | 4 .....  | 4    | 3    | 7          |                          |
|                                                                                                                                      | 5 .....  | 6    | 3    | 20         |                          |
|                                                                                                                                      | 6 .....  | 4    | 2    | 9 tare,    | R. A. C. 6th April       |
|                                                                                                                                      | 6 =      | 35   | 0    | 9 gross.   |                          |
|                                                                                                                                      |          |      | 4    | 0 14 tare. |                          |
|                                                                                                                                      |          | 30   | 3    | 23 net.    |                          |

**Leaf Metal.**

| Parcels. | Packets. | Books.  | Leaves. |                                               |
|----------|----------|---------|---------|-----------------------------------------------|
| 15 each  | 12 each  | 12 each | 21 =    | 181 $\frac{11}{100}$ packets of 250 for duty. |

**Marble—Rough Blocks—Free.**

| No. | 1  | ft. | in. | ft. | in. | ft. | in. |                        |
|-----|----|-----|-----|-----|-----|-----|-----|------------------------|
|     | 14 | 6   | ×   | 2   | 9   | ×   | 3   | 0 = 119 7              |
|     | 2  | 10  | 0   | ×   | 1   | 6   | ×   | 1 3 = 18 9             |
|     |    |     |     |     |     |     |     | 138 $\frac{4}{10}$ cul |

**Sculptured.**

| Tare one<br>fourth part<br>also—J.B.<br>6th May. | Cases.  | cwt. | qrs. | lbs.       |  |
|--------------------------------------------------|---------|------|------|------------|--|
|                                                  | 2 ..... | 2    | 2    | 4 gross.   |  |
|                                                  |         |      | 0    | 2 15 tare. |  |
|                                                  |         | 1    | 3    | 17 net.    |  |

**Oranges and Lemons.**

| 3 Chests measured each.               | ft. | in. | in.    |
|---------------------------------------|-----|-----|--------|
| Length .....                          | 3   | 6   | = 42   |
| Breadth .....                         | 1   | 8   | = 20   |
| Depth, exclusive of the<br>Cone ..... | 1   | 0   | } = 15 |
| Cone 9 in.— $\frac{1}{2}$ = .....     | 0   | 3   |        |

Then  $42 \times 20 \times 15 = 12,600$  cubic inches each ;  
 3 Chests, Oranges and Lemons, over 7,300 cubic inches,  
 exceeding 14,000.

**Otto of Roses.**

1 the assessment of Otto of Roses, to determine the tare, col-  
the Turkish gross and tare in drachms, and with the English  
s weight say, by proportion :

s the Turkish gross is to the Turkish tare, so is the English  
s to the English tare.

| Bottles.              | Turkish.<br>Drachms. | English.<br>cwt. qrs. lbs. | lbs.          |
|-----------------------|----------------------|----------------------------|---------------|
| So if 211 weigh gross | 11,450               | 0 2 14 or                  | 70 gross.     |
| tare                  | 5,463                |                            | 33 tare.      |
|                       |                      |                            | <hr/> 37 net. |

as 11,450 : 5463 :: 70 :  $33\frac{4560}{11450}$  or 33 lbs.

37lbs. Otto of Roses in 33 lbs. cut Flint Glass Bottles for duty.

**Paper—Stained.**

| Pieces.  | ft. | in. | ft. | in. | sq. ft.  |
|----------|-----|-----|-----|-----|----------|
| 15 ..... | 45  | 6   | × 2 | 3   | = 1535.7 |
| 10 ..... | 40  | 8   | × 1 | 6   | = 610.0  |

---

9)2145.7

238.4 or 238 sq. yards for duty.

B. Carpets are returned in a similar manner, paying duty at  
value, and being estimated by the square yard.

**Quinine (Sulphate of) See Taring, p. 268.**

| Bottles   | cwt. | qrs. | lbs.  | oz.                     |
|-----------|------|------|-------|-------------------------|
| 200 ..... | 0    | 1    | 16    |                         |
|           |      |      | lbs.  | oz.                     |
|           |      |      | or 44 | = 704 gross.            |
|           |      |      |       | 104 tare for paper, &c. |
|           |      |      |       | <hr/> 600               |
|           |      |      |       | 400 „ bottles.          |
|           |      |      |       | <hr/> 200 net.          |

In 25lbs. White Flint Glass Bottles not cut nor ornamented.

**Seeds.****Carrot Seed.**

| Bag.    | cwt. | qrs. | lbs.             |
|---------|------|------|------------------|
| 1 ..... | 0    | 1    | 3 gross.         |
|         | 0    | 0    | 1 tare.          |
|         |      |      | <hr/> 0 1 2 net. |

## SEEDS, continued.

*Canary Seed.*

| Bags.   | cwt. | qrs. | lbs.     |
|---------|------|------|----------|
| 2 ..... | 0    | 3    | 5 gross. |
|         | 0    | 0    | 4 tare.  |
|         | 0    | 3    | 1 net.   |

*Canary Seed.*

4 Bags each  $2\frac{1}{2}$  bushels = 10 bushels.

**Silks.**

Before packages containing Silk Goods or Leather Gloves are opened, the landing-waiter takes the external dimensions. After being opened, the number of parcels they contain, and the internal dimensions and content are booked. With Silks, he assort the goods for their several rates of duty, weighing such as pay by weight, and classifying for convenient estimate, such as pay at value. The Landing Surveyor, having satisfied himself with the account taken, selects cartoons, papers, &c. for taring, marking each as he proceeds. Ribbons upon hollow blocks, pasteboards, &c. are chosen without reference to average weights, but those on solid wooden blocks are specially treated, thus: A cartoon of average weight in each size is found and the ribbons turned out, and weighed, and a proportionate number of average weight selected for stripping, the blocks being duly marked. The tares of blocks and of cartoons are separately taken, at the back of the book, and the accounts made up as shown below—decimal weights of 100 parts to the lb. being used, as previously stated.

*Sight Entry.*

C. WILKINSON.

17 June.

2 Cases **Silk Manufactures.**1 „ **Gloves &c.**, further particulars unknown.

(17)

Deposit £150

M.D. & Co.    501  
                   503

D. St. Q. 18th June.

Galley Floor,  
 19 June, F. F.

M.D. & Co. 501  $\frac{1}{2}$  Cas  
                             

External 4    9 × 3    2 × 1 4

Rot. 175.

Internal 4    8 × 3    0 × 1 2

Containing 85 packages.

Content 16 $\frac{1}{2}$  ft.

**Ribbons.***Plain Silk of more than one colour—(solid blocks).*

| lb.   | cwt. | qrs. | lbs.      | oz.      |
|-------|------|------|-----------|----------|
| ..... | 0    | 2    | 14        | 8        |
|       |      |      | or 70     | 8 gross. |
|       |      |      | 22        | 14 tare. |
|       |      |      | <u>47</u> | 10 net.  |

Tare twenty  
two lbs. four-  
teen oz.  
H. C. B.  
20th June.

*Figured Gauze—(wooden cylinders).*

|              |   | qrs. | lbs.      | oz.      |
|--------------|---|------|-----------|----------|
| nd 11 pieces | } | ...  | 2         | 6 5      |
|              | } | or   | 62        | 5 gross. |
|              |   |      | 13        | 7 tare.  |
|              |   |      | <u>48</u> | 14 net.  |

Tare thir-  
teen lbs. se-  
ven oz.  
H. C. B.  
20th June.

*Plain Velvet—(bands).*

| lb.   | cwt. | qrs. | lbs.      | oz.      |
|-------|------|------|-----------|----------|
| ..... | 0    | 1    | 5         | 9        |
|       |      |      | or 33     | 9 gross. |
|       |      |      | 4         | 10 tare. |
|       |      |      | <u>28</u> | 15 net.  |

Tare four  
lbs. ten oz.  
H. C. B.  
20th June.

*Plain Velvet—(broad).*

| lb.   | Pieces. | cwt.  | qrs. | lbs.      | ozs.     |
|-------|---------|-------|------|-----------|----------|
| ..... | 30      | ..... | 0    | 1         | 16 4     |
|       |         |       |      | or 44     | 4 gross. |
|       |         |       |      | 0         | 2 tare.  |
|       |         |       |      | <u>44</u> | 2 net.   |

Tare for  
Tickets, two  
oz.  
H. C. B.  
20th June.

*Plain Crape—(broad).*

| lb.   | Pieces. | lbs.  | oz.       |
|-------|---------|-------|-----------|
| ..... | 42      | ..... | 26 4 net. |

*Artificial Flowers at Value.*

No. 502  
Case.

16.  
g 32 packages.

Exterior 3 2 × 2 1 × 0 10

Interior 3 0 × 2 0 × 0 9  
= 4½ ft.

0

## RIBBONS, continued.

*Plain Satin Ribbon, of one colour only—(bands).*

| Cartoons. | cwt. | qrs. | lbs.   | oz.      |
|-----------|------|------|--------|----------|
| 20 .....  | 1    | 0    | 21     | 0        |
|           |      |      | or 133 | 0 gross. |
|           |      |      | 7      | 15 tare. |
|           |      |      | 125    | 1 net.   |

Tare seven pounds.  
 fifteen oz.  
 H. C. B.  
 20 June.

*Mixed Gauze—less than one-half—(pasteboard and strips.)*

| Cartoons. | lbs. | oz.      |
|-----------|------|----------|
| 6 .....   | 25   | 8 gross. |
|           | 8    | 3 tare.  |
|           | 17   | 5        |

Tare eight pounds,  
 three oz.  
 H. C. B.  
 20 June.

| Parcels. |                                         |   |                             |
|----------|-----------------------------------------|---|-----------------------------|
| 3 .....  | 4 Mantles,                              | } | Silk Manufactures at Value. |
|          | 7 Veils,                                |   |                             |
|          | 16 Reticules,                           |   |                             |
| Cartoon. |                                         |   |                             |
| 1 .....  | 6 doz. Mitts,                           |   |                             |
| 1 .....  | 4 „ Gloves,                             |   |                             |
| 1 .....  | 3lbs. 5oz. net, <i>Fancy Silk Net</i> . |   |                             |

M. D. &amp; Co., 503.

External 2 5 × 1 8 × 1 2

Case.

Rot. 174.

Internal 2 4 × 1 6 × 1 0

Containing 40 cartoons 5 parcels.

= 3½ ft.

Parcels. lbs. oz.

5 ..... 18 9 net, *Plush for Hats*.*Leather Gloves.*

| Cartoons. | Dozen. | Habits. | Women's. | Men's. |
|-----------|--------|---------|----------|--------|
| 15 each   | 6 =    | 90      |          |        |
| 7 „       | 4 =    | 28      |          |        |
| 3 „       | 3 =    | 9       |          |        |
| 7 „       | 2 =    | 0 ....  | 14       |        |
| 1 „       | 1 =    | 0 ....  | 1        |        |
| 7 „       | 6 =    | 0 ....  | 0        | 35     |
|           |        | 127     | 15       | 35     |

Duty Paid,  
 114, 20 May.

Certified, R. A. C. 19th June.

## TARING.

*Plain Silk—solid.*

D &amp; Co. 501 Case.

Cartoons.

$$1/8 \dots\dots\dots 62 \text{ (weight of cartoon.)}$$

pieces. parts.

$$3/12 \quad 56 \times 4 = 224 \text{ (do. internal blocks.)}$$

$$\text{(Total of ea.) } 286 \times 8 = 2288$$

$$\text{cartoon.} \qquad \qquad \text{or 22 lbs. 14oz.}$$
H.C.B.  
June 20.*Figured Gauze.—(Cylinders.)*

$$1/5 \dots\dots\dots 65$$

$$3/24 \quad 12 \times 8 = 96$$

$$161 \dots\dots 805$$

$$1/4 \dots\dots\dots 64$$

$$4/16 \quad 15 \times 4 = 60$$

$$124 \dots\dots 496$$

$$11 \dots\dots\dots 41$$

$$13.42$$

or 13 lbs. 7oz.

H.C.B.  
June 20.*Plain Velvet—bands.*

$$3/15 \dots\dots 43 + 4 \text{ parts for bands} = 47 = 235$$

$$1/5 \dots\dots 41 + 4 \quad \quad \quad = 45 = 225$$

$$4.60$$
or 4 lbs. 10 oz. H.C.B.  
June 20.

D. &amp; Co. 502 Case.

Cartoons.

*Plain Satin Ribbons—bands.*

$$3/12 \dots\dots 105 + 12 = 117 \dots\dots 468$$

$$1/5 \dots\dots 40 + 4 = 44 \dots\dots 220$$

$$1/3 \dots\dots 31 + 4 = 35 \dots\dots 105$$

$$7.93$$

or 7 lbs. 15 oz.

H.C.B.  
June 20.

RIBBONS, continued.

*Mixed Gauze—pasteboard and strips.*

|   | Cartoons. | pieces. |                       |
|---|-----------|---------|-----------------------|
| 4 | 1/6       | .....   | 64                    |
|   |           | 3/24    | 9 × 8 = 72            |
|   |           |         | 136 ..... 8·16        |
|   |           |         | or 8 lbs. 3oz. H.C.B. |
|   |           |         | June 2.               |

## SPIRITS.

Overproof and Underproof are similarly calculated, separately shown, and added to, or deducted from the liquid contents.

Upon Spirits in cask, duty is not charged below a gallon. Fractional parts less than  $\frac{34}{100}$ ths being abandoned, and an additional gallon charged when amounting to  $\frac{34}{100}$ ths of a gallon.

Upon Spirits in bottle duty is charged to the 32nd, and strength estimated to the  $\frac{1}{16}$  part of a gallon.

G. O., 18 June, 1825. C. M. 16 Feb., 1827.

## EQUIVALENT TABLE OF DECIMALS.

*Tenths and Gills, up to 1 Gallon.*

| Decimals. |   | Gills or<br>32nds of<br>a gallon. | Tenths<br>of a<br>gallon. | Decimals. |   | Gills or<br>32nds of<br>a gallon | Tenths<br>of a<br>gallon. |
|-----------|---|-----------------------------------|---------------------------|-----------|---|----------------------------------|---------------------------|
| .03       | = | 1                                 |                           | .54       | = | 17                               |                           |
| .06       | = | 3                                 |                           | .57       | = | 18                               |                           |
| .09       | = | 3                                 | = 1                       | .59       | = | 19                               | = 9                       |
| .13       | = | 4                                 |                           | .62       | = | 20                               |                           |
| .16       | = | 5                                 |                           | .65       | = | 21                               |                           |
| .19       | = | 6                                 | = 2                       | .69       | = | 22                               | = 7                       |
| .22       | = | 7                                 |                           | .71       | = | 23                               |                           |
| .25       | = | 8                                 |                           | .75       | = | 24                               |                           |
| .28       | = | 9                                 | = 3                       | .78       | = | 25                               | = 8                       |
| .31       | = | 10                                |                           | .81       | = | 26                               |                           |
| .34       | = | 11                                |                           | .84       | = | 27                               |                           |
| .37       | = | 12                                | = 4                       | .87       | = | 28                               | = 9                       |
| .40       | = | 13                                |                           | .90       | = | 29                               |                           |
| .43       | = | 14                                |                           | .93       | = | 30                               |                           |
| .47       | = | 15                                |                           | .97       | = | 31                               | [1 gall.                  |
| .50       | = | 16                                | = 5                       | .100      | = | 32                               | = 10, or                  |

*In Cask.*

|     | Length. | Head. | Bung. | Wet. | Content. | Ullage. | Strength<br>Over. | Under. | Galls.<br>Overp. |
|-----|---------|-------|-------|------|----------|---------|-------------------|--------|------------------|
| P 1 | 30·2    | 22    | 26·1  | 22·6 | 52       | 48      | 23·6              | —      | 11               |
| 2   | 30·0    | 22    | 26·6  | 23·5 | 53       | 50      | 29·6              | —      | 14               |
| 2   |         |       |       |      |          | 98      |                   |        | 25               |

Rum—Spirits not sweetened.

## SPIRITS, continued.

| Cask. | Length | Head. | Bung. | Wet. | Content. | Ullage. | Strength |       | Galls.  |
|-------|--------|-------|-------|------|----------|---------|----------|-------|---------|
|       |        |       |       |      |          |         | Over     | Under | Overpf. |
| G1    | 28     | 17.4  | 20.3  | 18.2 | 29       | 27      | 15.2     | —     | 4       |

Brandy—Spirits not sweetened.

*In Bottles.*

|   | Cask. | Bottles. | Gills. | U.P. | Gallons. | U.P. | Proof.                  |
|---|-------|----------|--------|------|----------|------|-------------------------|
| M | 1     | ...      | 36     | ...  | 5½       | ...  | 4.8 = 6½ = 6 Gallons of |

Brandy—Spirits not sweetened in 1qr. 20lbs. C.G. Glass Bottles.

*Strength is worked thus—in Casks.*

|    |                                 |
|----|---------------------------------|
| P2 | 50 gallons Ullage content.      |
|    | 29.6 strength.                  |
|    | 14.800 or 14 gallons overproof. |

*In Bottles.*

|   | Bottles. | Gills. | Gills.   | Gallons.                |
|---|----------|--------|----------|-------------------------|
| M | 36       | ×      | 5½ = 198 | or 6½ = 6.19 see Table. |

Then  $6.19 \times 4.8 = \frac{3}{10}$  U.P. also  $\frac{3}{10}$  per Table is  $= \frac{3}{10}$  which being deducted leaves 6 gallons for duty.

**Sugar, not equal to white-clayed.**

|                                                          |    | Gross.     |       |      |      | Tare.  |      |      |  |
|----------------------------------------------------------|----|------------|-------|------|------|--------|------|------|--|
|                                                          |    | Hogsheads. | cwt.  | qrs. | lbs. | cwt.   | qrs. | lbs. |  |
| British plantation<br>tares allowed.<br>G. D. 5 October. | VD | 1          | ..... | 16   | 2 9  | .....  | 1    | 2 0  |  |
|                                                          |    | 2          | ..... | 10   | 3 6  | .....  | 1    | 0 0  |  |
|                                                          |    | 3          | ..... | 14   | 1 21 | .....  | 1    | 2 0  |  |
|                                                          |    | 4          | ..... | 18   | 2 0  | .....  | 1    | 3 0  |  |
|                                                          |    | 4          | ..... | 60   | 1 8  | gross. | 5    | 3 0  |  |
|                                                          |    |            |       | 5    | 3 0  | tare.  |      |      |  |
|                                                          |    |            |       | 54   | 2 8  | net.   |      |      |  |

super tare allowed,  
G. D. 5 October.

**Succades.**

(Fruit or Vegetables preserved in Sugar.)

| Jars. | cwt.  | qrs. | lbs.         |
|-------|-------|------|--------------|
| 3     | ..... | 0    | 1 11         |
|       |       |      | or 39 gross. |
|       |       |      | 13 tare.     |
|       |       |      | 26 net.      |

Tare one-third part.  
G. D.,  
5 October.

**Watches.**

|        |                  |                    |                     |
|--------|------------------|--------------------|---------------------|
| 1 box. | 1736             | } Lepine à Genève. | } Watches at Value. |
|        | 1401 Hunter,     |                    |                     |
|        | 1700 do.         |                    |                     |
|        |                  | 3 silver.          |                     |
|        | 1806 metal dome, | } Robert à Genève, | }                   |
|        | 1807 do.         |                    |                     |
|        | 2041 Lever,      |                    |                     |
|        |                  | 3 gold.            |                     |

**Worsted Yarn**

Tare for pa-  
per & string,  
Six oz. each.  
R.C. 3 June.

| Bundles. | cwt.  | qrs. | lbs.         |
|----------|-------|------|--------------|
| 50       | ..... | 0    | 1 25         |
|          |       |      | or 53 gross. |
|          |       |      | 19 tare.     |
|          |       |      | —            |
|          |       |      | 34 net.      |

**Wood Goods***Hewn Timber.*

Piece. Length. Breadth. Thickness.

1 ... 40½ ... 14 ... 14½ = 57, or 1 load 7 feet for duty.

*Sawn Deals.*

| Pile.     | Length. | Breadth.        | Height. | Content. |
|-----------|---------|-----------------|---------|----------|
| 1 ... 400 | .....   | 12 0 × 7 8 × 10 | 6 =     | 966      |
| 2 ... 360 | .....   | 16 0 × 7 8 × 9  | 2 =     | 1124     |
| 5         | .....   | 16 0 × 3 10 × 0 | 3 =     | 15       |

765

2105, or 42 loads 5ft.

*Lathwood.*

| Pieces.  | Length.         | Breadth. | Height. | Cubic Feet. |
|----------|-----------------|----------|---------|-------------|
| 1641 ... | 8 0 × 6 0 × 6 0 | =        | 288     |             |
| 534 ...  | 4 6 × 6 0 × 3 6 | =        | 94      |             |

2175

382, or 1½ fathoms.

*Laths, being Sawn Wood,*

| Bundles.                       | Length.                                                               | Breadth. | Height.                 | Cubic ft. |
|--------------------------------|-----------------------------------------------------------------------|----------|-------------------------|-----------|
| 50 each 100 }<br>and 90 odd. } | 6 0 × 6 0 × 6 0                                                       | =        | 216 or 4 loads 16 feet. |           |
| Gt. Hhd. qrs.                  |                                                                       |          |                         |           |
| 3 1                            | 25 Handsikes not exceeding 6 feet in length.                          |          |                         |           |
| 2 1                            | 9 Spars 4 to 6 inches in diameter.                                    |          |                         |           |
| 0 3                            | 4 ditto, under 4in. in diameter, and above 22 feet in length.         |          |                         |           |
| 0 0                            | 26 ditto under 4in. in diameter, and not exceeding 22 feet in length. |          |                         |           |

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Wood, continued.

Firewood is usually tallied by the quarter fathom, being cut into lengths of 18 inches, and packed in a frame 6ft. by 6ft. It is afterwards reduced by splitting deal ends twice, batten ends once, and generally so that it shall be inapplicable to other useful purposes.

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## EXPORTS.

Coal being now the only article liable to Export Duty, the examination of goods outwards is principally directed to those upon which bounty or drawback is claimed; to such as are liable to a Stamp or Excise Duty when used in this country; or to general Foreign goods exported from the bonded warehouses.

Of the former class, spirits and wine, in cask or bottle, tobacco and segars, hops, paper, playing-cards, and sugar, form the bulk. Of the latter class, silks and high duty goods should be most carefully seen to.

In the examination, the quality of the article (to ascertain that it be worth the amount claimed as drawback or bounty,) as well as its strength, gauge, or weight should be partially tested, and the result recorded on the shipping bill, for each entry outwards.

A description of the numerous and varied documents used in this department, their uses, arrangement, comparison, transit and final disposal, would be uselessly tedious here, inasmuch as a knowledge thereof can be far better gleaned from inspection, and a little practical experience in the office, than from the best written comments that could be furnished; for these particulars, therefore, the reader is referred to the Principal Office Searchers.

# MISCELLANEOUS ORDERS, &c. &c.

## ALPHABETICALLY ARRANGED,

AN

BROUGHT UP TO THE 20TH AUGUST, 1847.

**AGE OF ADMISSION INTO THE SERVICE.**—For in-door officers and clerks, the age is to be not under eighteen, nor more than forty years; but clerks in the in-door department who do not give security will be admitted at the age of sixteen years.

The age of admission for out-door officers is to be not under twenty-one years, nor more than thirty.—G. O. 18th February, 1820; and 7th March, 1822.

**AMBASSADORS.**—Her Majesty's Ministers when returning from their missions are to be treated with the usual respect. The practice is to examine two or three in proportion to every ten packages of their baggage; and, regard being had as to what part of the world they may come from, the following may be allowed:—A tun of wine for every Ambassador, and half a tun for every minister of inferior rank, together with wearing apparel, furniture, glass, China, books, papers, pictures, equipages, horses, and liveries, or other articles, such as personages of the high rank of Ambassadors may be supposed to require for domestic purposes and from long-standing courtesy. A few gallons of spirits, wax candles, tea, and sugar, or chocolate, in small quantities. The extent of the privilege is six months from its date, and proof required that the packages are the property of an Ambassador, by his signature being affixed to a list of the number as well as the contents of each package. All articles belonging to Ambassadors, &c. subject to Excise survey, are not to be delivered without an Excise permit, or being accompanied by a Customs or Excise officer to their place of destination.—B. O. 27th Jan., 1831

**ANONORS (Foreign)** may be landed from foreign ships in order to be repaired.—G. O. 17th October, 1825.

**BARRELS.**—Empty Barrels, Casks, and packages of British manufacture are allowed to be delivered into Craft alongside the importing vessels, a duty-free entry being first passed, and declaration (1) made by the importer.—B. O. 28th April, 1835.

**BEADS**, of Coral, and of Amber, and Coral Negligèes, may be repacked and divided in bond under the usual regulations.—G. O. 31st March, 1843, 1st May, 1843, and 6th December, 1843.

**BLEY** (Pearled) free of duty until 1st March, 1848.—B. O. to Leith, No. 306, June, 1847.

**BEECHES' WAX** in packages, for which a perfect entry has been passed, may be weighed gross.—G. O. 30th Jan., 1844.

**BULGARIAN SHIPS** wrecked and their cargoes, are not liable to the additional duty of 20 per cent. imposed under Order in Council, 30th January, 1826.

**CRACKERS** (Soda) deemed Fancy Biscuit—to be charged with duty as Goods Manufactured, &c.—B. O. to Liverpool No. 1225, May 8, 1847.

**BOOKS** (Foreign) may be imported in a sewed state for the purpose of being bound in this country, upon the duty due on the books upon importation being deposited with the proper officers until the exportation of the same in a bound state within a reasonable period; when, upon the books being found to correspond with the number and description taken by the proper officers at the time of landing, the deposit may be returned.—B. M. 27th December, 1841.

- Particular attention is to be paid to the examination of books entered as being of editions printed prior to the year 1801, in order to detect any attempts at fraud by pasting into such books false title-pages, in order to evade the higher duty.—G. O. 26th Oct., 1830.

**GRAIN** of Wheat and Indian Corn, free of duty, until 1st March, 1848.—T. O. 12th and G. O. 13th Aug., 1847.

**LEAD**.—All packages brought to the outports, purporting to contain bullion, and which shall not have been examined by the proper officers at the time of landing, are to be forwarded, under seals of office, to the Bank of England, the Collectors and Controllers observing to transmit letters to the principal Officers of the Queen's Warehouse in London, and of the Bullion Office at the Bank of England, containing the number and description of the packages sent to the Bank, in order

(1) See Declaration No. 5, p. 28.

**BULLION, continued.**

that an officer may be despatched to make the necessary examination of the articles previous to delivery.  
—B. M. 26th February, and G. O. 1st March, 1836.

**BUTTER.**—Damaged butter shall not be delivered as grease, until one pint of Tar be mixed with every hundred weight of the Butter, and in the same proportion for any greater or lesser quantity contained in each package; care being taken that the contents of the cask or package be perforated to the bottom, and the tar fully incorporated with the article.—B. M. 3rd February, 182.

**CAPE OF GOOD HOPE**, and its Dependencies, deemed to be within the limits of the East India Company's Charter.  
—8 and 9 Vict. cap. 90, s. 18.

**CARTOONS and BASKETS**, when such as are necessary for the protection of the goods, are not liable to duty.—B. M. 6th December, 1828; and T. O. 27th January, 1847.

**CASES or CASKS**, empty, of British manufacture, formerly exported with merchandise, and returned, may be admitted duty free.—B. M. 22nd June, 1829.

**CASKS**, from which Wine or Spirits have been racked off, are to be delivered free of duty.—B. O. 20th October, 1835.

**CERTIFICATES.**—An over-entry certificate applies to an excess of entry beyond the delivery.

— of double-entry, to cases where the same goods are entered under the same denomination by two distinct parties.

— All other cases (except those of over-entry and double-entry) are deemed special.

— of the Short Shipment of Goods, to be designated "Over-entry Certificates Outward;" (B. M. 10th August, 1832;) and not to be made passed for goods reported in pieces or packages, without a previous amendment of Report.—G. O. 13th November, 1841.

— of Damage, with the dates of issuing the same, are to be duly noted in the Landing Waiter's blue books.—B. M. 10th July, 1829.

— of over-entry, applications for, are in future to be made direct to the respective Controllers of Accounts.—B. O. 31st January, 1833.

**THESE**, deposited in warehouse of special security, is to be charged with duty when taken out for home use, upon the weight ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.

**ICORY**.—No objection exists on the part of the Revenue to dealers in and sellers of Coffee mixing Chicory with Coffee, or to their having the same so mixed in their possession.—T. O. 31st August, 1840.

**URCHES**.—On Stone, Bricks, Timber, or other materials, *bonâ fide* procured for and used in the building, rebuilding, or enlarging of any churches and chapels, under the provisions of the Acts 58 Geo. III. cap. 45; 59 Geo. III. cap. 134; and 3 Geo. IV. cap. 72, s. 27, the duties of Customs and Excise, or any proportion thereof, chargeable upon the articles aforesaid, may be remitted, drawn back, or repaid by the Commissioners of the Customs and Excise respectively, under the authority of the Lords of Her Majesty's Treasury, subject to such regulations and restrictions as shall be directed by their lordships.—Geo. III. cap. 134; 3 Geo. IV. cap. 72, s. 27.

**ER** (British) is allowed to be fortified with brandy for exportation. The Cider is to be placed in warehouses approved for mixing brandy with foreign wine in bond; and the operation of blending performed in the presence of the proper officers, the quantity of brandy being limited to 10 per cent.; the Cider so blended will be allowed for exportation, only on the usual cocket for British goods, with an indorsement of the quantity of brandy mixed therewith.—B. M. 17th December, 1836.

— British Perry may, in like manner, be fortified with brandy for exportation.—B. M. 25th March, 1837.

**NAMON**.—Allowance for dust in repacking granted.—B. O. 15th July, 1834.

— Duty on deficiency in repacking remitted.—T. O. 17th, and B. O. 19th June, 1837.

**CKS**, not having the maker's name, &c., allowed to be returned to port of shipment, the fine not to be less than 5 per cent. on the value.—B. O. 12th April, 1838.

**FBS** in the husk, imported from the British Possessions, may be taken out of bond, for the purpose of having the husk removed, upon the parties giving security by bond to return the goods under deduction of a proper allowance for tare, upon condition that in each case an

C **FREE**, continued.

- allowance be made by actual experiment, for shells and husks, and that a sample be taken by the officers previously to the removal of the Coffee from the warehouse, and that the party undertake to pay the duty on any deficiency that may arise beyond such allowance.—T. O. 6th, and G. O. 12th March, 1840.
- an allowance for natural waste upon the exportation thereof shall be made, in warehouses not of special security, for every 100lbs. 2lbs., and so in proportion for any less quantity.—8 and 9 Vict. cap. 91, s. 46.
- from the Mauritius duly certified to be the produce of the British Possessions in the East Indies, is admissible at the low duty.—T. O. 22nd, and G. O. 30th January, 1840.
- Samples of, imported in packages as such, not exceeding ½lb. each, may be passed duty free, provided the officers shall be satisfied that they are intended for samples only, in accordance with the similar indulgence as to sugars, granted by Minute of 4th August, 1841.—G. O. 14th December, 1841.
- Before any Coffee shall be entered as being the produce of a British Possession in America or the island of Mauritius, the master of the importing ship shall deliver a certificate testifying that proof had been made legally that such goods are of the produce described therein, and such master shall make a declaration that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as are mentioned therein.—8 and 9 Vict. cap. 86, s. 38.
- COCOA**, removed to the Victualling Stores at Deptford.—Officers to specify in the account forwarded to the warehouse-keeper there, whether such goods remain in the original packages, and in the state in which imported, or otherwise, as the case may be.—B. O. 28th January, 1832.
- COPPER** (Foreign) may be delivered from the bonded warehouses, for the purpose of extracting the silver therefrom.—G. O. 30th June, 1828.
- Old Copper Sheathing, and old Copper Utensils, and old Copper and Pewter Utensils, of British manufacture, returned to this Kingdom from the British Plantations, and also old Copper stripped off vessels in ports in the United Kingdom, may be admitted to

PPER, continued.

entry, duty free, under the regulations set forth in B. M. of 15th February, 1833.

PERING, or Re-coppering a vessel in a Foreign country, to be deemed repairs.—B. M. 27th October, 1832.

PER ORE, to be smelted for exportation, may be entered without reference to its having undergone the process of calcining, or roasting, upon the usual regulations being complied with.—B. M. 9th September, 1834. See also G. O. 18th August, 1842.

- from Australia, in excess of certificate, not to be detained unless the discrepancy be considerable.—B. O. 22nd June, 1846.

LDAGE and SAILS of BRITISH MANUFACTURE, exported as merchandise, and returned without a bill of store, ordered to pay duty as Foreign.—G. O. 29th January, 1828.

DIALS. — To be delivered without regard to size of package or tonnage of vessel.—G. O. 4th March, 1826. When bottles of cordials are of the same size and apparent thickness, officers are to measure only one bottle in three cases, except Maraschino, which is only to be one in five cases,—B. O. 19th August, 1829. Cordials and liqueurs from the British Possessions are to be deemed synonymous.—B. O. 4th November, 1834.

IN.—In respect of any Wheat or Barley, or any Rye, or any Oats lodged in warehouses without payment of duty on the first importation thereof, the following allowances for natural waste shall be made upon the exportation thereof, or upon the entry thereof, for home consumption.

- .... on Wheat, Barley, and Rye, except as hereinafter provided, which has been in warehouse one month, and less than three months, there shall be allowed  $1\frac{1}{2}$  per cent.
- .... Three months, and less than six months, 2 per cent.
- .... Six months, and less than twelve months,  $2\frac{1}{2}$  per cent.
- .... Twelve months and upwards, 3 per cent.
- .... on Oats, except as hereinafter provided, which have been in warehouse one month, and less than three months, there shall be allowed  $2\frac{1}{2}$  per cent.

**CORN, continued.**

- .... Three months, and less than six months,  $3\frac{1}{2}$  per cent.
- .... Six months, and less than twelve months,  $4\frac{1}{2}$  per cent.
- .... Twelve months and upwards, 5 per cent.

Provided nevertheless, that only half the above allowances hereby directed to be made upon Wheat, Barley, and Oats, respectively, shall be made upon Spanish Wheat, and Barley, and Oats respectively, and upon Wheat and Barley kiln-dried abroad respectively, and that no such allowance shall be made in respect of Rye being kiln-dried. Provided also, that no such allowance shall be made, unless there shall be an actual deficiency in the quantity of such Wheat, Rye, Barley, and Oats originally warehoused.—8 and 9 Vict. cap. 91, s. 23.

**COUNTERVAILING DUTIES.**—In order to enable the officers of Excise to carry into effect a General Order issued by that Board, in respect to Spirits imported as the manufacture of the Channel Islands, the certificate of produce and declaration is to be given into the custody of the proper officer of Excise accordingly.—G. O. 30th December, 1836.

**CURRENTS**, deposited in warehouses of special security, are to be charged with duty when taken out for home use, on the weight ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.

- deposited in warehouses of extra security, when taken out for home use, are to have an allowance made for natural waste, not exceeding 3 per cent. for the first 12 months on the quantities ascertained at the time of the first entry and landing; and for any time exceeding 12 months an allowance not exceeding 4 per cent.—T. O. 29th November, 1836.

**CURRENTS, HAMS, CHEESE, FIGS, and RAISINS.**—An allowance for deficiencies on these Goods, warehoused at the legal quays, (although not in warehouses of special security,) upon entry for home consumption, is to be made until further orders; but the duty must be first paid on the landing quantity, and the goods reweighed by a proper officer, who is to endorse on the delivery order each draft, with the total net weight, so that the allowance may be made through the warehousekeepers.—B. M. 12th September, 1834. Limitations and further regulations will be found in B. M. 29th November, 1836.

**DECLARATIONS**, are to be made before Bench Officers, or a Justice of the Peace.—B. M. 15th and 29th October, 1831.

— on admission to office at outports, to be subscribed in the presence of Collector and Controller.—B. M. 26th July, 1826.

— Regulations respecting.—B. M. 19th July, 1836.

— after 4 o'clock, officers at baggage warehouses allowed to administer.—B. M. 3rd June, 1836.

— to be made on Debentures for drawback on Tobacco, as to whether exported as merchandise or ship's stores.—B. M. 21st November, 1840.

**DEFICIENCIES**.—Officers to call upon masters of vessels to account for, without previous application to the Board.—B. M. 14th September, 1819.

**DEALS**. See *Wood Goods*.

**DEPOSITS**, are to be taken for the duty on trifling short entries, and the goods not to be detained.—B. O. 2nd July, 1818.

— for post entries of goods requiring immediate release, are to be made with the warehouse-keeper of the Queen's warehouse.—B. O. 31st March, 1819.

— paid into the hands of the Receiver of Fines—the amount is to be stated in the documents authorizing the delivery of the goods.—B. O. 17th February, 1835.

**DESPATCH LETTERS**, containing particulars of goods removed from one Port to another, should be forwarded the day the goods are delivered out of charge.—B. M. 26th July, 1825. And delivered to the department where the goods are received.—B. M. 11th and 22nd March, 1825.

**DRAWBACK**, is payable either at the Custom-House of the port of exportation, or at that where import duty was paid as preferred by the parties claiming it.

**DRESSES**, Theatrical, may be delivered on bond being given for their exportation within 6 months.—B. O. 17th January, 1831.

**EMBROIDERY**.—Silk, on Silk Canvas, to pay duty as "Needle-work or Embroidery."—B. O. 22nd November, 1845.

**EMIGRANTS.**—Regulations for enforcing the Passengers' Act in T. O. 9th November, 1840.

**ENTRIES (Prime).**—Should contain two-thirds of the actual quantity of goods to be delivered.—B. M. 17th January, 1785.

— (Post).—Merchants are not to be called upon to make post entries in cases where the duty short paid is under one shilling.—G. O. 3rd May, 1838.

**DUTIES (Computation of.)**—Fractions of a penny less than a halfpenny are to be rejected; but when they amount to or exceed that sum, an additional penny must be charged; but in making payments all fractions are to be rejected.—G. O. 11th March, 1831.

— over-payment of, merchant to be apprized.—G. O. 15th September, 1842.

— overpaid, or erroneously charged cannot be repaid, unless claimed within three years.—8 and 9 Vict. cap. 86, s. 128.

**FIGS,** deposited in warehouses of special security, when taken out for home use, the duty shall be charged upon the quantity ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.

— deposited in warehouses of extra security, fitted up in the proper manner, are entitled to an allowance for natural waste not exceeding 3 per cent. for the first twelve months, on the quantities ascertained at the time of the first entry and landing of the same; and for any term exceeding twelve months, an allowance not exceeding 4 per cent.—T. O. 29th November, 1836.

— The duty on all reasonable deficiencies in packages of Figs, as ascertained on delivery for exportation from the legal quays, may be remitted upon a Certificate of the Landing Surveyor in each case that the deficiency has arisen from natural causes.—B. M. 25th July, 1844.

— dried, to pay duty as Figs.—B. O. 20th January, 1826.

— preserved, to pay duty as Succadea.—B. O. 17th December, 1830.

**FINES.**—Scale of, for Sweetmeats not in Certificate of Clearance.—G. O. 20th November, 1841.

— .... for non-attendance of Officers and Clerks.—T. M. 9th May, 1820, and 16th June, 1836.

— Regulations for the distribution of.—B. M. 17th October, 1829, and 10th January, 1834.

IREWOOD.—See *Wood*.

SH (Fresh) of British taking and imported in British ships, and Lobsters fresh, however taken or imported, may be landed in the United Kingdom without report, entry, or warrant.—8 and 9 Vict. cap. 86, s. 2.

ESCO PAINTINGS, to pay duty as Drawings.—T. O. 8th August, 1825.

UIT AND VEGETABLES, ripe or perishable, may be landed with permission of the Landing Surveyor during daylight, upon a deposit of 10*l.* with the Receiver of Fines to cover duties; and a further sum with the Landing Surveyor to cover extra expenses.—B. M. 3rd August, 1844.

IRMAN SILVER, IN BARS, to pay duty as “Goods Manufactured.”—B. M. 3rd January, 1832.

ODS.—*The weighing of free Goods imported in bulk* may be dispensed with, when the weight can be satisfactorily shown by the party passing the entry; he stating in the warrant that the quantity entered is in accordance with the invoice, and comprises the whole on board the vessel; or, in any case, when the goods can be tallied, and he states the number of pieces and weight as per invoice. The Registrar is to insert the particulars in the Tidewaiter's order for his guidance and the information of the visiting Officers, directing the Tidewaiter not to deliver the goods out of his charge without the sanction of the Landing Surveyor being entered in his official book.—G. O. 26th Oct. 11*18*.

— Foreign Goods admissible into the United Kingdom free of duty may be removed from the Isle of Man into the United Kingdom.—T. O. 11th, and G. O. 16th August, 11*47*.

— *left on board for ship's use* at the time of clearing, if required to be unshipped, a Tidewaiter is to be sent on board (for the purpose of discharging them) upon the order of a Landing Waiter, and at the merchant's expense, the money for which is to be deposited with the Tide Surveyor.—B. O. 13th April, 1820.

— *falsely imported* under the privileges of ambassadors, are to be seized, in the name of the Landing Surveyor, and the proceeds, after condemnation, placed at the disposal of the Crown.—B. O. 29th October, 1829.

— *bonded*, to be carefully marked.—B. M. 28th Aug. 1844

## GOODS, continued.

- *entered to be warehoused* at the legal quays or sufferance wharfs, are to be deposited either in bonded store, or delivered for home consumption or exportation, within three days from the time of landing, or to be sent to the Queen's warehouse.—B. O. 17th October, 1828.
- *ad valorem*.—The concurrence of a surveyor is to be obtained before any goods at value are detained, either inwards, outwards, or coastwise; and great caution observed as regards articles of fancy or fashion.—B. O. 12th April, 1822.
- *imported from a British Possession*.—The words "imported from a British Possession" are to be inserted after the description of the goods in the body of the warrant (and bill).—B. M. 14th November, 1829.
- *removed under bond*.—The officers at the port of importation are to state in the letter of advice the character and circumstances under which such goods are to be charged with duty.—B. M. 17th August, 1831.
- *lost or destroyed* by an unavoidable accident—whether on ship board or in the landing or shipping of the same, or in the receiving into or delivery from the warehouse—the duties payable or paid on the quantity so lost or destroyed may be remitted or returned by the Commissioners of Custom.—8 and 9 Vict. cap. 91, s. 17.
- *warehoused*, to be reweighed previously to removal coastwise.—G. O. 7th February, 1826.—(For exceptions see B. M. 10th June, 1830, and 31st August, 1832.)
- *warehoused* shall be stowed in such manner as that easy access may be had to every package and parcel, and if the occupier shall omit so to stow the same, he shall for every such omission forfeit the sum of 5*l*.—8 and 9 Vict. cap. 91, s. 10.
- *warehoused*, if fraudulently concealed in or removed from the warehouse, shall be forfeited; and if any importer or proprietor shall fraudulently open the warehouse, or gain access to the goods except in the presence of the proper officer, he shall forfeit 500*l*.—8 and 9 Vict. cap. 91, s. 12.
- *East India Goods*.—The regulation which restricts the warehousing of East India Goods removed from the

ORDS, continued.

Ports of importation under bond, to the period of two years only, is rescinded.—T. O. 21st and G. O. 26th January, 1847.

- *from British India*, by the Peninsular and Oriental Steam Packet Company, *via Egypt*, may be admitted as of and from a British Possession, on a declaration being made by the Master of the importing vessel, before the proper officers of the Customs at the port of entry in the United Kingdom, to the effect that the goods were received from the British vessel (inserting the name of the ship and master) from Calcutta, Madras, or Ceylon, as the case may be.—B. M. 20th July, 1844.

- *imported by the Hudson's Bay Company* from any of their settlements on the north-west coast of America, to be admitted at the same rate of duty as is levied upon goods of a similar description from places in Her Majesty's Possessions.—T. O. 28th July, 1825.

- *condemned*, which will not sell for the high duties, or Exportation, to go to sale at the low duty, (Spirits and Silks excepted).—B. M. 21st June, 1834, and 15th July, 1835.

- *detained for Undervalue*.—Officers to inform the Board of their value; and, if they be so, that the articles are of a perishable nature.—B. M. 10th April, 1821. Regulations respecting B. M. 23rd Aug., 1826; 27th June, 1829; 21st Feb., 1833; and 14th May, 1842.

.... Prior to the entry being amended, one of the bills is to be signed by the officer, in proof of the approval of value.—B. M. 20th Aug., 1830.

.... How proceeds are to be divided.—B. M. 27th March, 1822.

- *Coastwise in Bond*.—Certificates to be transmitted to the principal officers of the Warehousing department, who are to give advice of their removal.—G. O. 23rd March, 1826.

- *Coastwise, removed from one Bonding Port to another*.—Officers at the port of importation to state in letters of advice the character and circumstances under which such goods are to be charged with duty.—B. M. 17th Aug., 1831.

.... intended to be entered for Home Consumption, on arrival at the port of destination, may be delivered

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GOODS, continued.

without reweighing upon payment of duty according to despatch account.—T. O. 18th March, 1826.

.... Warehousing entry may be dispensed with when duties are paid immediately on arrival.—B. M. 12th May, 1832.

— *Exciseable*.—Not to be delivered by officers of Customs when the permit shall appear to be out of date.—B. M. 24th Jan., 1835.

.... When delivered to Ambassadors free of duty, should always be accompanied with a permit, or Customs or Excise officer.—B. M. 27th Jan., 1837.

.... seized within the limits of Excise to be delivered to that department.—B. M. 12th April, 1828.

.... entitled to drawback, not to be delivered until certificate of repayment of drawback be produced.—B. O. 10th Dec. 1825.

.... *seized under Excise law*, to be taken to the nearest Excise office.—B. M. 7th June, 1830. And the whole circumstances to be reported to the Board of Excise.—B. M. 13th Sept., 1830.

.... *seized by officers of Customs*, to be proceeded against for recovery of penalties by the Board of Excise.—B. M. 2nd Sept., 1830.

— *in bulk*, may be reported in bulk.—B. M. 29th Nov., 1838.

— *in transit*.—The due landing of such cargo as may be landed at the first port of arrival, to be certified on the manifest for the information of the Collector and Controller at the next port of destination, who are to forward a certificate to the first port.—G. O. 7th Dec., 1824.

.... Full duties to be charged, in order to prevent duties on deficiencies being evaded.—T. O. 1st Dec., 1815.

— *in the Queen's warehouse*. Rent regulations.—B. M. 18th April, 1843.

.... sent to Queen's warehouse for security of duties, to remain for entry as if still on board, until the time allowed by law has expired.—B. M. 3rd July, 1829.

— *landed at the West India Docks*, from East India and China, may be removed to their Fenchurch-street

ORDS, continued.

- warehouses for examination by sight entry.—B. M. 14th Dec., 1837.
- *Lotted and Advertised*.—The sale of, not to be postponed, unless new matter entitling the case to further consideration be adduced.—T. O. 26th, B. M. 27th March, 1835.
- *Overtime*.—To be disposed of for Home Consumption or exportation.—T. O. 15th Oct., 1819.  
     .... *or for security of Duty*. War-housekeepers previous to lotting for sale, to apprise proprietors of.—B. M. 30th May, 1827; 2nd Feb., 1831; 9th May, 1834; and 30th June, 1837.
- *Overvalued*.—Officers are to apprise parties of any apparent mistake.—B. O. 9th April, 1834.
- *picked up at Sea*, not to be proceeded against as Droits of Admiralty unless of the value of 50*l*.—B. M. 2nd Dec. 1826.
- Rummage*.—Regulations for sale of.—B. M. 13th Feb., 1838.
- *seized*—Regulations as to condemnation of.—B. M. 16th Feb., 1839.  
     .... Their value to be stated.—B. M. 10th Jan., 1815.  
     .... Disposal of.—B. M. 21st May, 1830, and 19th Nov., 1833.  
     .... To be marked at the time of seizure, in order to preserve their identity.—B. M. 6th Jan., 1830.  
     .... Landing Surveyors to be held responsible for safe custody of, in Queen's warehouse and other places of security.—B. M. 16th Aug., 1834.  
     .... *sold at Sales*.—The Catalogue should correctly describe them, whether gross or net weight. And in the former case, biddings to be required at per cwt. or lb.; but in the latter case as, "at all."—B. M. 7th Jan., 1843.
- *Outwards*.—To enable officers in the Colonies to charge the proper duties upon Bottled Wine, it is directed, that upon the exportation of any Wines bottled in the United Kingdom, such fact shall be stated in the cocket accompanying the same.—B. M. 21st Aug., 1834.  
     .... Searchers at out-door stations are not to receive any cocket or bill, unless correct, but to return the same to the party for correction.—T. O. 6th March, 1827.  
     .... Incorrect cockets or bills for, to be returned to the

### GOODS, continued.

parties for correction, and when any cocket is stopped, or goods seized, the office Searcher should be apprized, that he may note the same in the office "Stop Book" to which the public are to have access; in order that brokers and others may have the earliest intelligence of any detention or impediment to the clearing of the ship.—T. O. 6th March, 1827.

- *for Exportation* may be shipped during daylight.—B. M. 8th July, 1831; may be partially examined.—B. M. 16th July, 1834.

Searchers may take accounts inwards for the warehousekeeper at the same time as their examination outwards, when vessels are contiguous. And when packages exceed 100 the Landing Surveyor may exercise a discretionary power as to the number for examination.—B. M. 27th Feb., 1844. Other regulations affecting.—B. M. 22nd April, 1843.

- *upon the exportation of duty free goods*, which under the Navigation Act are inadmissible for home use, bond is to be required in a penalty equivalent to the value of such goods for their due exportation, as directed by G. O. 16th Jan., 1824; G. O. 8th Dec., 1824.
- *Coastwise*—Time for reweighing, or payment of duty, limited as under:—

|                                           |           |
|-------------------------------------------|-----------|
| If removed by land-carriage, stage-coach, |           |
| or railway .....                          | 7 days.   |
| „ any other description of                |           |
| wheel carriage .....                      | 14 days.  |
| „ Inland navigation .....                 | 1 month.  |
| „ Steam-vessel .....                      | 14 days.  |
| „ Sailing ditto .....                     | 2 months. |

Parties removing goods to specify their intended mode of conveyance.—B. M. 10th Sep., 1839.

.... Regulations for removal of.—B. M. 17th Aug., 1831.

.... Shipped under Warehousing regulations, and lost at sea *in transitu*, are to be considered as satisfactorily accounted for, and the bond cannot be enforced. T. O. 24th Feb., 1832.

- GREASE.—The packages containing this article are to be carefully examined, and should it not appear to be the fat of animals, but deteriorated butter, it must not be delivered out of the custody of the officers as grease,

REASE, continued.

until a sufficient quantity of tar or other ingredient be mixed therewith, at the expense of the importer, so as to render it unsaleable as butter; and should the officers be doubtful whether the article is damaged butter or otherwise, they may cause the same to be viewed by some respectable person in the trade, and, prior to delivery, submit his opinion for the directions of the Commissioners of Customs.—T. O. 22nd September, 1821.

MS.—The duty payable on Hams deposited in warehouses of special security, when taken out for home use, shall be charged upon the quantity ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.

RWICH ROYAL YACHT CLUB to enjoy the same privileges as have been granted to the Royal Yacht Club and to the Royal Irish Yacht Club of Dublin.—T. O. 28th November, 1843.

TS OR BONNETS OF CHIP must be wholly made up and perfect when chargeable to duty, as such. Crowns and Flats are delivered free as Platting of Chip.

NDKERCHIEFS of Cambric, when hemmed, are to be charged with duty as "Articles, Manufactures of Linen."—B. O. 4th February, 1830.

USES, *Wooden for Export, constructed in Bond*, regulations respecting.—B. O. 2nd November, 1840; 9th January, 1841.

USE SURGEON.—The applications of inferior officers for his aid, to be signed by Landing Surveyors or other principal officers.—B. M. 28th January, 1815.

TRUMENTS, for the London Truss Society, admitted duty free.—B. M. 12th February, 1839.

- Professional, delivered free.—B. O. 16th March, and 27th May, 1839; 10th August, 1840.

UQUING, *Landing Accounts, &c.*, general regulations respecting.—B. M. 28th October, 1817; 6th March, 1824; 25th June, 1825; 14th September 1826; 3rd February, 1838; *Export Books, &c.*, 22nd April, 1843.

YS of *Crown Locks on Lighters*, regulations for the transmission of.—B. M. 2nd June, 1836.

- .... or *Queen's Warehouse*, regulations affecting.—B. M. 4th December, 1846; 4th September, 1828; 21st December, 1833; 19th January, 1834; 19th April, 1836.

LANDING SURVEYORS, *regulations relative to the duties of.*

—B. M. 3rd May, 1816; 14th September, 1826; 15th May, 1829, 27th January, 1838; 10th July, 1839; 22nd July, 1840; 23rd July, 1842; 24th March, and 25th April, 1843.

— WAITERS, *regulations affecting.*—B. M. 23rd December, 1817; 15th October, 1828; 6th June, 1829; 17th and 30th June, 1837; 19th December, 1839; 13th and 23rd December, 1842; and 22nd April, 1843.

— Consolidation of Searchers, Landing and-Coast Waiters.  
—T. O. 17th November, B. M. 30th November, and 11th December, 1827.

LETTERS AND PETITIONS missed, the Secretary to be apprized of.—B. M. 19th March, 1828.

— Official, *for the Post-Office*, to be directed to the Secretary, not *Postmaster-General*, and superscribed "*Immediate.*"—B. M. 9th July, 1842.

LEAD.—On an application of certain parties, referring to the minute of the 21st September, 1839, under which Foreign Copper is permitted to be taken out of warehouse for the purpose of Silver being extracted therefrom, and a like quantity of copper is allowed to be returned and warehoused at any other port for exportation, and requesting a like indulgence in respect to Lead:—Ordered that the Minute in question be extended to Lead.—G. O. 25th March, 1841.

LEECHES, arriving too late to be regularly entered and landed at the legal quays, during the legal hours of business, are to be taken to the respective baggage warehouses, and there examined and delivered under the like conditions and regulations observed on the delivery of poultry.—B. M. 5th December, 1840.

— on board vessels liable to quarantine, may be put into a tub of water and released from quarantine (without taking out the leeches) immediately after such immersion.—T. O. 16th July, 1831.

— packed in hampers and wet moss, to be released from quarantine under regulations similar to the above.—O. C. 9th November, 1831.

LETTERS.—With reference to the 65th section of the act 3 and 4 Vict. cap. 96, when letters are received from the General Post-Office supposed to contain articles liable to duty, the same are to be delivered to the

**TERS, continued.**

warehouse officers, who are to proceed as heretofore with the examination; and in the event of any article being found therein, the duty upon which shall not exceed Five Shillings, the letter and its contents are to be delivered to the party, if in attendance, upon payment of the duty and the postage, if any marked thereon; and if the party is not in attendance, the letter is to be returned to the Post-Office to be forwarded to its address, the party being apprized that the goods will be delivered on payment of the duty. In the event of the letters containing articles liable to duty exceeding Five Shillings, the officers are to detain the same for the Board's directions.—B. M. 3rd December, 1840.

**E CREATURES.**—Specimens illustrative of Natural History, are duty free; but the flasks and glass bottles containing them are liable to their proper duties.—T. O. 1st, B. M. 2nd August, 1842.

**ETA** and its dependencies deemed to be in Europe.—8 and 9 Vict. cap. 86, s. 137.

**URITIUS**, Island of, deemed to be one of Her Majesty's Sugar Colonies, and placed upon the same footing as the British Possessions in the West Indies.—8 and 9 Vict. cap. 90, s. 18.

**PS** or **PRINTS**, illustrative, and forming part, of a work, to be rated to duty as "Books;" but Maps or Prints bound, or stitched together without letter-press, or when the letter-press is merely descriptive of them, they are chargeable to duty, by tale, as Maps or Prints.—B. O. 5th September, and 21st December, 1829.

Upon satisfactory proof that Maps or Prints really form part of a work, although imported separately, the book duty, by weight, may be charged.—T. O. 2nd June, 1830; and B. M. 29th November, 1831.

**RKS** and **BRANDS**, of **BRITISH MANUFACTURERS.**—The Attorney and Solicitor-General's opinion thereon.—B. M. 1st April, 1843.

**ASUREMENT FOR TONNAGE.**—(Revised Rule of the Admiralty Commission.)

Divide the length of the upper deck, from the after part of the stem to the fore part of the sternpost, into six equal parts.

*Depths.*—At each of those points of division, mea-

**MEASUREMENT FOR TONNAGE, continued.**

sure in feet and decimal parts of a foot, the depths from the under side of the upper deck to the ceiling at the limber strake. In the case of a break in the upper deck, the depths are to be measured from a line stretching in continuation of the deck.

*Breadths.*—Divide each of these depths into five equal parts, and measure the inside breadths at the following points, *videlicet*: at one-fifth and at four-fifths from the upper deck, at the foremost and aftermost depths; at two-fifths and at four-fifths from the upper deck at the midship depth: and at one-fifth from the upper deck at each of the two remaining depths.

*Length.*—At half the midship's depth, measure the length of the vessel from the after part of the stem to the fore part of the sternpost. Then add twice the midship depth to the depths at the foremost and aftermost points of division, for the sum of the depths; and for the sum of the breadths add together the upper and lower breadths at the foremost and midship divisions, the upper and twice the lower breadths at the aftermost division, and the single breadth measured at each of the two remaining divisions.

Then multiply the sum of the depths by the sum of the breadths, and this product by the length, and divide the final product by 3500, which will give the number of tons for register.

**MEDICINES, &c.,** required to be shipped under the 7 and 8 Vict. c. 112, for the use of vessels.—Officers occasionally to board such vessels for the purpose of ascertaining the quantities of Medicine, &c., shipped.—T. O. 6th August, 1873.

**MERCHANDISE** may neither be imported nor exported in convict ships or transports, unless accompanied by proprietors, who may be provided with a passage on board such vessels.—T. O. 27th March, 1821.

**MIRRORS.**—Toy Mirrors, Pictures with Glass, and Boxes with Glass, to be classed as "Goods Manufactured," when not exceeding 4 inches, if angular, or 6 inches in diameter, when circular.—B. M. 27th October, 1841.

**NAVAL STORES**, purporting to have been sold abroad, and consequently liable to duty, imported into this country, without certificate of the Commissioner, or Chief Officer of the dockyard, containing a full description

## VAL STORES, continued.

of such stores, not to be delivered.—C. M. 10th January, 1829.

- .... in packages, to be examined, and not delivered without the sanction of the Landing Surveyor.

SORE PRODUCE is legally admissible as the produce of Madras.—G. O. 24th June, 1834.

ECTS of Ancient Art, for the British Museum.—Regulations for the examination and delivery of.—B. M. 6th January, 1839.

ICERS, Newly-appointed.—The Principal Officers to inquire strictly into their character.—B. M. 22nd November, 1820; 15th May, 1830; 18th May, 1833; 8th and 31st March, 1836.

- to afford every facility to Merchants in discharging goods and prevent delay.—B. M. 19th November, 1835.
- previously to making Reports, to inform themselves correctly of the prevailing practice they may have to state thereon.—B. O. 8th July, 1820.
- conduct, efficiency, and general regulations respecting.—G. O. 5th December, 1832.
- may (at the discretion of the Board) be removed to any port in the United Kingdom.—T. M. 18th September, and G. O. 16th October, 1823.
- Subsistence Allowance.—Application to be made, at or before the end of the quarter in which the removal takes place.—B. M. 31st January, 1833.
- Superannuation.—Allowances not assignable.—B. M. 28th November, 1840.
- and CLERKS.—Sick notes from, to state the nature of their complaints, place of residence; and to be in time to reach the office by the legal hour.—B. M. 22nd April, 1831; and 5th October, 1825.
- .... regulations as to attendance, fines, &c.—B. M. 8th, 22nd, and 29th July, 1831; 12th December, 1832; 30th April, 16th June, and 23rd July, 1836.
- not to purchase goods deposited in warehouses under their charge.—B. O. 14th April, 1808.
- Landing Surveyors are to give receipts for warrants, and to examine goods at value.—B. O. 10th June, 1829.
- .... occasionally to select packages for reweighing from

## OFFICERS, continued.

- those which may have been put into the warehouse, as well as from packages remaining on the quays, as a check upon the landing waiter.—B. O. 2nd February, 1833.
- ... The attendance of Landing Surveyors dispensed with in the landing of cargoes of free goods, in bulk, beyond the legal hours.—G. O. 7th October, 1838.
- ... Money received from merchants for the attendance of officers beyond the legal hours of business, account thereof to be kept by the Landing Surveyors.—B. M. 24th June, 1837.
- are required to report on papers referred to them when practicable, on the day on which they are received, or on the following day, and no report on any pretence is to be delayed beyond three days, without a special reason being assigned.—14th June, 1822.
- to deposit their books daily at the office from whence they issue.—B. O. 23rd December, 1817.
- to call on captains of ships to amend report for deficiencies before reporting to the Board.—B. M. 14th September, 1819.
- are to note in their Blue Books certificates of damage, with the dates of granting and issuing the same.—B. O. 10th July, 1829.
- not to withhold any proper information respecting seizures, on application being made by parties interested. B. M. 5th June, 1817.
- and CLERKS becoming Insolvent or Bankrupt, will be considered *ipso facto*, superseded.—G. O. 29th April, 1848.
- upon the transmission of any official box or parcel, the Collector or Controller is to write on the outside in words at length, the name of the port and the sum agreed to be paid for the carriage; but if the agreement cannot be made to an intermediate place, such as a railway station, the charge to that place is to be stated.—B. O. 4th March, 1844.
- at the outports are strictly enjoined to an accurate examination of all goods imported prior to passing the same for duty; and in all cases where there may be reason to doubt the proper denomination of any article, to forward samples thereof to the Board.—G. O. 19th August, 1844.

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OFFICERS, continued.

- in case of post entries, are to leave sufficient goods in charge to cover the duties.—B. O. 25th October, 1820.
- *Tidewaiters* and *Boatmen* are entitled to the sole benefit of seizures made by them, unless a superior officer should be actually present, or have given such information or directions as may have led to the seizure being made.—G. O. 18th January, 1813.
- .... boarded on vessels which are allowed to discharge their cargoes before and after the legal hours, to be remunerated at the rate of 6d. an hour.—G. O. 13th September, 1841.
- Inferior officers absent by hurts received in the execution of their duty, to be allowed sick pay for Sundays as well as other days.—B. M. 8th September, 1846.
- Applications for remuneration for special or extra services are to be made within 21 days after the expiration of each quarter, notwithstanding such service may not have terminated; observing to specify the title of their office, class, and the amount of salary attached thereto.—B. M. 26th March, 1845.

**OIL OF MACE**, to pay duty as an "Essential Oil."—B. O. 23rd January, 1843.

**ORANGES AND LEMONS**, Measurement regulations. G. O. 19th May, 1830; 3rd September, 1840; and 10th January, 1842.

- damaged and entered at the *ad valorem* duty, Regulations as to sale and duty, prices, &c.—B. O. 27th February, 1843.

**OVER-PAYMENTS**, Merchants to be apprized of making.—B. M. 15th September, 1842.

**OUT-PORTS**, Classification of.—T. O. 15th August, and B. M. 1st December, 1827.

**PACKAGES**, containing Letters to be immediately forwarded to the Post-Office.

- addressed to the Public Offices, viz. Treasury, Admiralty, Commander-in-Chief's, Ordnance, or those of either Secretary of State, to be immediately forwarded in charge of an officer for examination at its destination.

**PASSPORTS**.—The penalties to which British subjects are liable, on their arrival from England at the Islands of

**PASSPORTS, continued.**

Madeira and the Azores, without having provided themselves with a passport from a Portuguese authority, are a fine of 12 milrees (a little more than 2<sup>1</sup>/<sub>2</sub> sterling,) and confinement in the common jail during three weeks.—G. O. 30th January, 1841.

**PATTERNS, Foreign,** are to be admitted duty free at the ports of London, Liverpool, Bristol, Hull, Leith, Glasgow, Dublin, Cork, and Belfast, subject to the following regulations, viz.—

1stly. The indulgence is to be extended solely to parties who are *bonâ fide* the manufacturers of the articles of which they may require patterns to be delivered duty free.

2ndly. As regards manufactures of Silk, Woollen, and other fabrics, and also parts of articles, the quantity in each case is not to be more than is absolutely requisite for the purposes intended, and as regards Models or Patterns consisting of complete articles, only *one* of each is to be allowed.

3rdly. The manufacturer is to be required in each case to make a declaration, that the goods sought to be delivered duty free, as Patterns, &c., are intended to be used by him for such purposes, and will not be disposed of either for sale or for private use.—B. M. 14th November, 1845.

— Drawings for, admitted free.—B. O. 1st February, 1845.

**PICTURES.**—When warehoused for exportation only; the number only need be taken, without reference to measurement.—B. M. 4th October, 1828.

— containing Clocks, to pay duty *ad valorem*, on the most valuable part, Clock or Picture.—B. M. 23rd January, 1831.

**PLATTING,** containing a portion of Straw, is rated to duty as "Straw Platting." Single Cordonnet, however, is chargeable as "Goods Manufactured."

**POST ENTRIES,** Regulations affecting.—B. M. 25th October, 1820, and 16th October, 1821.

**PUPILS for the Plantations,** to receive part of their instructions abroad.—B. M. 2nd November, 1814.

**PLANTS, Seeds, &c.,** consigned to the Horticultural Society, to be delivered duty free.—C. M. 12th October, 1818.

**PROHIBITED ARTICLES**, intended as Patterns, to be delivered, duty free, upon bond being given, to export the same.—T. O. 11th February, 1810.

**RESERVES**, duty on. See *Ginger, Preserved*, p. 47.

**NOTE—Old British Plate.** The Collectors and Controllers at the outports may allow the delivery *free of duty* of such old British Plate, as may have been taken abroad by the persons who bring the articles back, upon a declaration in proof that the same were taken out by them, that the property remains unchanged, and that no drawback was received thereon, the landing officers being also satisfied of the fact.—G. O. 9th November, 1844.

**QUARANTINE REGULATIONS.**—T. O. 25th March, 1834, and 13th August, 1836.

**RAISINS.**—The duty payable on Raisins deposited in warehouses of special security, when taken out for home use, shall be charged upon the quantity actually delivered.—8 and 9 Vict. cap. 91, s. 18.

- An allowance is to be made on delivery for home use, of raisins, in warehouses of extra security, not exceeding 3 per cent. for the first 12 months, and exceeding that period, not more than 4 per cent.—T. O. November 29th, 1836.

- All reasonable deficiencies on boxes, drums, and baskets of Raisins and Figs ascertained on delivery for exportation from the Legal Quay Warehouses, may be remitted upon a Certificate from the Landing Surveyor that no fraud is suspected, and that the deficiency has arisen from natural causes.—B. M. 25th July, 1844.

**PACKING REGULATIONS.**—The practice of re-packing certain goods in the bonded Warehouses, under the Act 8 and 9 Vict. cap. 91, s. 135, is as follows:—

1st. That on a written request of the merchant for the separation into one or more packages of the whole contents of any original package or packages being made to the Warehouse-keeper in charge of the goods, he do enter the necessary particulars in a Blue Book, to be called a Re-packing Book, and apply to the Landing-Surveyor to appoint a landing-waiter to attend to the separation and re-packing, which is to take place *only once*.

**RE-PACKING REGULATIONS, continued.**

2nd. That the landing-waiter do tare and weigh the re-packed packages, number each progressively, and mark thereon the weight of the contents, with the mark, number, and weight of the original package, and insert the same in the re-packing book, as well as in the Locker's books, discharging the entry made therein at the time of landing, according to the extent of the alteration.

3rd. That the re-packing book be then returned by the landing-waiter to the Warehousing department, where the particulars of the new account, as returned by the landing-waiter, are to be recorded in the general registers, deducting from the original entry the total number of original packages which have been re-packed, with the net weight of the new ones, charging the duty upon the relative proportion of the deficiency on such portion of the goods as may be cleared for home use, carrying the same to the old account in full discharge thereof, and taking care that the duty on such deficiency be fully paid before any order is issued for the delivery of any part of the re-packed goods, which may then be permitted, under the same regulations, as are observed in respect of the delivery of packages that have not been repacked.—B. O. 20th February, 1824.

— When the contents of a package upon which an average Tare has been allowed, shall be required to be subdivided in warehouse, the gross weight thereof should be previously ascertained, and the actual Tare afterwards taken and deducted from such gross weight; and in the case of TEA, the usual allowance of one pound for draft, on each original package, should be added to the actual Tare, and the re-packing account so adjusted.—B. M. 25th February, 1845.

— The undermentioned articles when re-packed for exportation are to be restricted to packages containing not less than the quantities specified against each, viz.—

|                           |        |
|---------------------------|--------|
| Tea . . . . .             | 12lbs. |
| Currants . . . . .        | 14lbs. |
| Pepper . . . . .          | 28lbs. |
| Nutmegs and Spices of all |        |
| Sorts . . . . .           | 14lbs. |

the separation of articles in internal packages, such as Essential Oils, Plums, Figs, &c., being left to the discretion of the Landing Surveyor.—B. O. 9th March, 1844.

REGISTRARS at the several Docks to act as Landing Surveyors upon emergencies.—B. M. 6th December, 1842.

RETURNS, called for by the Lords of the Treasury, to be furnished by the principal officer of the department to which they refer, who is to correspond with the officers of other ports for such information as he may require.—B. M. 8th April, 1824.

REGULATIONS, *Custom-House*, regulations of.—B. M. 6th October, 27th November, 1835; and 11th March, 1836.

SECURITIES.—Scale required for the out-door department.—B. M. 10th January, 1833.

SEIZURES, officers making, to return the same according to the printed forms furnished, and report the value of the goods, stating also whether, in their opinion, fraud was intended.—B. M. 5th January, 1816.

— Particulars of all unavoidable expenses to be given.—B. M. 10th August, 1827.

— Regulations as to the disposal of.—B. M. 23rd October, 1832.

— of Spirits and Tobacco, scale of Rewards for.—T. M. 10th April, 1822.

— made by inferior officers are not to be participated in by a superior officer, unless actually present or having given information thereon.—G. O. 13th January, 1843.

SEIZURE NOTES, to be prepared immediately after seizure of the goods.—B. M. 3rd September, 1823; and 24th June, 1826.

SERVICES (Special or Extra) rendered by officers, &c., to be made out in the prescribed form, and forwarded to the Board within 21 days after the expiration of each quarter.—G. O. 16th February, 1841.

SHIP LETTERS.—The Post-master-General, being desirous of securing the landing of Letters brought to this country by private ships as soon as possible after their arrival off the coast, has made arrangements to remunerate the Masters of pilot and other vessels who are in the practice of looking out for homeward-bound ships, for the service of conveying the Letters on shore at the first port between the Land's End and Deal with which they can communicate; and it is hoped that the Commanders of such Ships will avail themselves of these opportunities to ensure an object of so much importance to the mercantile interests. As, however,

**SHIP-LETTERS, continued.**

the law imposes upon them the responsibility of landing the letters with safety as well as expedition, they will see the necessity of not entrusting the duty to any persons but those on whose respectability and punctuality they can fully rely.

The Commanders, who will by this arrangement be saved the expense of sending their Letters on shore will be paid the gratuity of two-pence each on letters, and a penny on newspapers, allowed by Act of Parliament, on application to this Office after they shall have reached their port of destination.—General Post-Office, 30th November, 1837.

**SILKS.**—In charging the duty thereon on any fractional part of a pound less than an ounce, in future, the following practice is to be pursued :—

When the draft is under 1 cwt. the oz. weight is to be used.

When the draft is 1 cwt. and under 2 cwt., not less than 2oz. to be used.

When the draft is 2 cwt. and under 3 cwt., not less than 3 oz. to be used.

And so on at the rate of 1 oz. for every cwt.—G. O. 25th January, 1838.

— When the material is exclusively silk, the rated duties are generally charged: when the warp or shoot is wholly composed of silk, or the major part in value is silk, the *ad valorem* rate is availed of, and it is classed to duty as “Silk Manufactures.” But when the material is a mixed one, with less than the half part, in substance or value, of Silk, it is charged to duty as “Goods Manufactured.”—See C. M. 14th August, 1829, 1st May, 1830; and G. O. 19th December, 1831.

**SIGHT ENTRIES, Regulations affecting.**—B. M. 20th November and 24th December, 1842.

**SMUGGLERS, to be detained when the articles carried are Spirits, Tea, Tobacco, or Manufactured Silk of the value of 20l.**—B. M. 29th November, 1833.

— When more than one is captured information to be exhibited before the magistrates individually.—B. M. 19th July, 1833.

**SMUGGLING, rewards for the detection of.**—B. M. 22nd July, 1830.

## FOREIGN SPIRITS.

SPIRITS OR STRONG WATERS imported into the United Kingdom, mixed with any ingredient, and although thereby coming under some other denomination, shall nevertheless be deemed to be spirits or strong waters, and be subject to duty as such.—8 and 9 Vict. cap. 86, s. 134.

— imported in casks capable of containing the legal quantity (20 gallons) may be admitted to entry on payment of the proper duty, although the casks may be found to contain a less quantity, provided the officers are satisfied by an inspection of the casks that the deficiency has been wholly occasioned by absorption or leakage, and not by abstraction.—G. O. 30th December, 1833.

— The duty on a fraction of a gallon *of the strength* of spirits is not to be charged, unless the same amounts to 84-100 parts of a gallon, but any fraction exceeding that amount is to be charged as a gallon.—G. O. June 18th, 1825.

— The Officers are referred to the directions contained in the G. O. June 18th, 1825, and directed to apply the same to all spirits under proof, in like manner as they have hitherto been applied to overproof spirits, charging the duty on hydrometer-proof gallons only, when the fractions of a gallon amount to and exceed 84-100 parts of a gallon, and disregarding all fractions below 84-100 parts, as shown in the following example:—

The contents of a cask being 117 gallons, and the strength 11·5 underproof,

|        |                                              |
|--------|----------------------------------------------|
| 117    |                                              |
| 11·5   |                                              |
| —      |                                              |
| 585    |                                              |
| 1287   |                                              |
| —      |                                              |
| 13·455 |                                              |
|        | 117                                          |
|        | Deduct 13·455                                |
|        | —                                            |
|        | 103·545                                      |
|        | Being 103 gallons hydrometer-proof for duty. |

The provisions and directions above mentioned are to be confined to spirits imported in casks of twenty gallons, and all spirits, whether in racked casks or ullages, containing a less quantity than 20 gallons, should be charged on the strength to the tenth of a gallon.—G. O. January 14th, 1843 and 1845.

## SPIRITS, continued.

— may be imported in bottles of glass or stone, not exceeding the size of quart bottles.—8 and 9 Vict. cap. 66, s. 63.

— imported in bottles, must be charged on the strength thereof to the one-tenth of a gallon.—G. O. February 27th, 1827.

— The duty is not to be charged on *deficiencies* of spirits arising from wastage in warehouses of special security, but should any case of suspicion arise, in which the wastage has been out of ordinary course, the same must be specially reported to the Board.—B. M. February 22nd, 1828.

— The duties payable upon spirits when taken out of warehouse for home use shall be charged upon the quantities actually delivered, except that if the spirits (being any other than British Plantation Rum) shall not be in a warehouse of special security, no greater abatement on account of deficiency of the quantity or strength shall be made than shall be after the several rates of allowances following, viz.—For every 100 gallons hydrometer-proof.

|                                                    |        |
|----------------------------------------------------|--------|
| For any time not exceeding 6 months . . . . .      | 1 gal. |
| „ exceeding 6, and not exceeding 18 do. 3 galls.   |        |
| „ exceeding 18 months, and not ex. 2 yrs. 5 galls. |        |
| „ exceeding 2 years, and not ex. 2½ yrs. 6 galls.  |        |
| „ exceeding 2½ years, and not ex. 3 yrs. 7 galls.  |        |

And for every additional year . . . . . 2 galls.  
 Provided that no abatement shall be made in respect of any deficiency in quantity of any spirits occasioned by leakage, and not by natural evaporation in whatever warehouse the same may be, except as is otherwise by this Act specially provided.—8 and 9 Vict. cap. 91, s. 22.

— deposited in warehouses of *ordinary security*, are entitled to the allowance of underproof that may have been ascertained on their first examination, exclusive of any further abatement to which the same may be entitled under the warehousing act.—G. O. 19th February, 1844.

— taken out of warehouses of *ordinary security*, the allowance thereon is to be made of one gallon for any fractional part of a gallon, amounting to or exceeding  $\frac{1}{16}$ ths; but if the fractional portion is under  $\frac{1}{16}$ ths, no allowance is to be made.—G. O. 23d September, 1839.

RITS, continued.

- from the Isle of Man shall not be imported into the United Kingdom, unless to be warehoused for exportation only, on forfeiture thereof.—8 and 9 Vict. cap. 86, s. 63.
- imported in packages *under the legal size*, may be entered by special permission of the Board in each case, provided they are *bonâ fide* for private use, and regularly inserted in the manifest and report, and consigned to the person for whose use they are intended, and provided the application and proof be made by such person and not by an agent.—B. M. 11th July, 1826.
- No abatement of the duties shall be made on account of damage received by spirits during the voyage, nor on any found derelict, jetsam, flotsam, or wreck.—8 and 9 Vict. cap. 86, s. 32.
- *sold at Custom-House Sales*.—There is to be granted to the purchasers of underproof spirits at the Custom-House sales an allowance for the deficiency of strength, in the same proportion as they would be charged on overproof spirits imported; the proper officers taking care that the spirits be put up at the actual proof strength.—B. O. 27th Oct., 1837.
- *for removal coastwise*, are to be not only re-dipped, but also gauged all round both at the port of shipment, and at that of destination, it being understood, that notwithstanding any slight discrepancy in taking the dimensions of a cask at the port of receipt, which may alter the content, not exceeding a gallon, the cask is to be considered to have been correctly gauged.—G. O. 6th May, 1833.
- *sent coastwise under bond*.—The dispatch letter to contain the date of original warehousing, the strength per cent., whether under or overproof, the name of the Consignee, whether the spirits have been once or twice sampled, and in cases where Certificates are required, whether the spirits were imported with Certificate or otherwise.—B. O. 3rd September, 1832, and 17th September, 1839.
- The abatement for duty allowed by the Minute of the 24th August, 1832, on the deficiency not exceeding 5-10ths of a gallon in spirits removed coastwise, is to be made either in the liquid quantity, or in the

## SPIRITS, continued.

strength, or in the quantity and strength conjointly, as the case may be.—B. M. 15th October, 1834.

## BRITISH SPIRITS.

**SPIRITS**—British, Scotch, and Irish Spirits <sup>(1)</sup> shall not be warehoused, nor be removed from or to England, Scotland, or Ireland respectively, unless in casks containing twenty gallons each at least, nor unless in vessels of the burden of fifty tons or upwards, on forfeiture of both vessel and goods.—6 Geo. IV. cap. 80, s. 97; and 6 and 7 Will. IV. cap. 72 s. 10.

— British, Scotch, or Irish Spirits warehoused for exportation only, may be shipped as stores, subject to the regulations in force for shipping rum as such.—6 Geo. IV. s. 100 and 151.

— British spirits may be bottled in warehouse, and afterwards removed for exportation, under the usual regulations, provided the spirits be transferred in casks under bond from the Excise duty-free warehouse, in the names of the distillers by whom the spirits were originally warehoused, (and not in the name of a dealer,) such bond to be cancelled on the receipt of a certificate from the officer of Customs that the spirits have been duly received into their custody.—T. O. 30th January, 1846.

— Plain British Spirits from the Channel Islands, for regulations respecting the importation of, see p. 171.

## BRANDY.

**BRANDY** may be imported from France and Spain, as a special indulgence, in casks of *ten gallons* each, under the conditions and restrictions set forth in G. O. 19th Oct., 1831.

— may be exported to Mexico, Chili, or Peru, in casks containing not less than fifteen imperial gallons each.—G. O. 22nd Dec., 1827.

— in the same warehouse as wine may be drawn off and mixed therewith in the proportion of not more than ten gallons of brandy to one hundred gallons of wine.—8 and 9 Vict. cap. 91, s. 35.

<sup>(2)</sup> British, Scotch, and Irish Spirits may be bottled in warehouse for exportation under the regulations of the T. O. 30th January, 1846.

## SPIRITS, continued.

- *imported in cases*.—The strength of one bottle in five cases only is to be tried, provided they do not contain more than three dozen bottles each, and a declaration is to be made by the importer upon the warrant, that the bottles are all of the same size, and that the Brandy therein is not above proof strength.—B. O. 11th March, 1833.
- An extra allowance is granted on account of deficiencies in Brandy, in cases when the spirits shall have been deposited in very damp vaults, or have remained for a long period in the bonding premises, upon the special application of the parties.—T. O. 26th Aug. 1843.
- Allowances on account of deficiencies in excess of the legal quantities on Brandy deposited in warehouses not of special security, may be made by the Collectors and Controllers, without application to the Board, in cases where the deficiency in excess shall not exceed three gallons per cask, observing that they are first to satisfy themselves that the deficiency has arisen from natural causes, and that no abstraction or improper interference has taken place, and that a written application be made to them by the parties in each case.—G. O. 21st Nov., 1843.
- may be vatted in the bonded warehouse, under the same regulations as Rum.—B. M. 30th June, 1834.
- may be bottled for exportation under the same conditions as Wine and Rum.—T. O. 10th May, 1827.

## GENEVA.

- GENEVA may be imported in glass bottles, containing not more than three pints in each of such bottles.—9 and 10 Vict. cap. 102.
- may be vatted at the London, St. Katharine, and West India Docks.—B. M. 21st June, 1834.
- deficiencies on, when arising from natural causes—duty thereon to be remitted, reference being had to the regulations in respect to deficiencies in Brandy contained in G. O. 21st November, 1843.—T. O. 18th Nov. 1844.

## RUM.

- RUM.—No duty shall be charged upon any deficiencies on British Plantation Rum, when taken out of warehouse (whether of special or of ordinary security) for home

**SPIRITS, continued.**

use except such as may be occasioned by leakage, and not by natural evaporation.—8 and 9 Vict. cap. 91, s. 22.

- Foreign Rum may be vatted with British Plantation Rum for exportation only.—B. M. 15th April, 1835.
- The produce of the different West India Colonies may be vatted in the bonded warehouses, and delivered for home use in legal quantities, on the import marks being effaced from the cask.—B. M. 20th and 25th April, 1834.
- the produce of British Possessions within the limits of the East India Company's Charter into which the importation of foreign spirits is prohibited, may be mixed with Rum the produce of the British West India Islands, both being certified as such produce respectively ; and the same when so vatted is to be brought to a separate account, and delivered in legal quantities for home consumption, exportation, or as ships' stores.—T. O. 9th April, 1842.
- No spirits<sup>(1)</sup> which shall have been imported into the United Kingdom shall be removed from England to either Scotland or Ireland, Scotland into England or Ireland, or from Ireland into England or Scotland, except such as shall have been duly warehoused, and which shall be in the warehouse at the time of such intended removal, and which shall be removed from one warehousing port to another warehousing port, according to the regulations required by law ; and all such spirits, when so removed, shall be liable to the duty payable thereon in that part of the United Kingdom into which they shall have been so removed, if they be entered for home consumption therein.—10 Vict. cap. 23, s. 3.
- No such Spirits shall be removed from Scotland to England, or from England to Scotland, except by sea.—S. 4.
- No such Spirits shall be removed, unless in ships of 60 tons burden or upwards, and unless in casks, or other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of twenty gallons at the least, or in glass or stone bottles, not exceeding the size of quart bottles, being really part of the cargo of the ship in which such spirits are removed, and entered in the cargo book of the same.—S. 5.

<sup>(1)</sup> This and the four following sections refer to Rum and Rum Shrub only.—G. O. 12th August, 1844.

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SPIRITS, continued.

- All spirits removed contrary to the provisions of this act shall be forfeited, and may be seized by any officer of Customs or Excise; and all persons concerned in such removing, or knowingly receiving or harbouring any spirits so removed, shall forfeit the penalty of 100*l.*, or treble the value of the said spirits, at the election of the Commissioners of Customs or Excise.—S. 6.
- No Spirits whereupon the duty imposed by this Act shall have been paid in Ireland shall be brought or carried from Ireland into Scotland or England; and no spirits whereupon such duty shall have been paid in Scotland shall be brought or carried from Scotland into England; and all such spirits so brought shall be forfeited, and may be seized by any officer of Excise or Customs; and all persons concerned in such bringing or carrying such spirits, or receiving such Spirits, knowing them to have been so brought or carried, shall forfeit 100*l.*, or treble the value of such Spirits, at the election of the Commissioners of Customs or Excise.—S. 7.
- *Vatted*.—The Board direct the following regulations to be observed in respect of British Plantation Spirits *vatted* under bond in warehouses not of special security, viz:—

That all decreases before vatting be carried forward to the new vatting account.

That the duty be not charged for decrease until the clearance of the goods either for home use or for exportation; and that such part of the decrease as shall be apportioned to the packages for clearance be then charged, subject to the following allowances:—

On British Plantation spirits, the allowance of any loss not considered by the Landing Surveyor to be excessive, unless in cases of suspicion that abstraction has taken place.—G. O. 20th June, 1837.

## SPIRITS BOTTLED.

- It shall be lawful to draw off in the warehouse any Rum of the British Plantations into reputed quart bottles or reputed pint bottles, and any other spirits into reputed quart bottles, under such regulations as the Commissioners of Customs shall direct, for the purpose only of exportation from the warehouse.—8 and 9 Vict. cap. 91, s. 35.

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SPIRITS, continued.*Regulations for Bottling Spirits in Bond.*

1stly. A separate bonded vault is to be appropriated for that purpose.

2ndly. All spirits are to be drawn off into reputed quart or reputed pint bottles, and packed in cases containing not less than one dozen such quart or two dozen such pint bottles each.

3rdly. No foreign bottles, casks, or packages, except any in which goods shall have been imported and warehoused are to be used, unless the full duties shall have been first paid thereon.

4thly. If any surplus quantity or sediment remain in the cask, the full duties are to be immediately paid thereon, or be destroyed in the presence of the proper officers.

5thly. The bottling is to take place in the presence of the proper officers, and under the frequent superintendence of the Landing Surveyor.—G. O. 7th September, 1832; 4th March, 1834.

## SPIRIT SAMPLES.

- Half-a-pint of spirits may be taken as sample when warehoused,—G. O. 14th October, 1845.
- The samples required to be taken of each package of spirits removed coastwise, are to be taken immediately before removal, and are to be retained for a period of three months.—G. O. 1st May, 1832.
- When spirits are intended to be cleared for home use, two samples, free of duty, are to be allowed, viz.: one at the time of importation, and a second for the purpose of sale; and a further sample, free of duty, is to be allowed if entered for exportation, and the samples so drawn are not to be permitted to be returned into the casks.—G. O. 18th February, 1836.
- In the event of *two samples* having been drawn on spirits removed coastwise, another sample may be allowed at the port of destination for the purpose of sale, and a further sample should the goods be exported, such samples in both cases to be *duty free*.—G. O. 10th November, 1841.

## SPIRITS, continued.

- Immediately prior to drawing samples for delivery, or for any revenue purpose, the practice must be observed of requiring all casks of spirits to be broken up from the places where they have been stowed, and to have them rolled over, and made up for re-gauging and re-trying.—G. O. 2nd November, 1844.
- Samples of Wine and Spirits at the outports to be the same in quantity as in London, which is 3 gills, and that quantity only is allowed, notwithstanding the bottles used for sampling may be capable of containing a greater quantity.—G. O. 30th Jan., 1847.

## SPIRITS RACKED.

- SPIRITS racked.—A diversity of practice appearing to exist at the outports in charging the duties on deficiencies of spirits, ascertained prior and subsequently to the operation of racking, the Board are of opinion that the following regulations should be adopted generally:—

1stly. That upon the racking of casks of spirits into smaller casks, the deficiency be ascertained both before and after the operation, and apportioned to each of the new packages, any further loss which may take place previously to delivery being added to that before ascertained.

2ndly. That upon the delivery, for home consumption, of racked spirits, except Rum the produce of British Possessions, an allowance be made in conformity with the Treasury Order of the 8th, and General Order of the 15th January, 1839; and any deficiency exceeding such allowance charged with duty.

3rdly. That upon such spirits being delivered for exportation, the whole deficiency be allowed, in conformity with the Minute of the 29th November, 1836, unless the same be excessive.

4thly. That upon the delivery of racked Rum the produce of the British Possessions, for home consumption or exportation, the whole loss be allowed, unless excessive, agreeably to the Minutes of the 29th November, 1836, and 14th June, 1837.—G. O. 1st March, 1842.

UFF—*Samples of*, not exceeding 1 lb. weight each, may be imported, provided they be reported as snuff samples,

**SNUFF**, continued.

and confined to ports at which snuff is allowed to be imported.—T. O. 30th Nov., 1822.

.... *packages of, under the legal size, bonâ fide* for private use, regularly reported and consigned to the person for whose use it is intended, and application and proof being made by such person, and not by an agent, may be entered by special order of the Board of Customs in each case.—C. M. 1st Nov., 1826.

.... *brought to the Queen's warehouse* for security of duties, and Snuff seized which will not sell for the amount thereof, to be destroyed.—T. O. 17th, C. M. 22nd Nov., 1826; also, 5th Jan., 1827.

**STATIONERY**.—Allowances of, to officers and clerks.—B. M. 24th Feb., and 18th March, 1843.

**STEAM-VESSELS**, may import according to their gross tonnage, without excluding the engine-room.—T. O. 9th June, 1827.

— No goods to be shipped on board after half-past three o'clock on the day of clearance.—C. M. 25th Oct., 1830.

— conveying passengers and baggage coastwise, subject to coast regulations.—C. M. 6th May, 1831.

— from foreign parts, may unload at East India Docks outer wharf.—C. M. 10th May, 1834.

**STONE**—When the weight may be ascertained by measurement the Landing Surveyors are to write in words at length the number of feet equal to a ton. With regard to Stone in blocks, shaped or rough scalped, the computation of 16 ft. to the ton to be deemed sufficient.—B. M. 30th April, 1844.

**SUCCADES**.—All fruits preserved with sugar, whether in a liquid state or not, are succades, and chargeable with duty as such, unless they are otherwise charged by name.—B. O. 11th Jan., 1844.

— The produce of Guernsey, sweetened with British refined sugar, to be charged with the foreign duty.—B. O. 7th Feb., 1843.

**SUGAR**.—Parties entering sugar for the purpose of being used in distilleries are to state on their warrants, in addition to the number of packages and the weight upon which the duty is to be paid, the name of the warehouse or place from which the sugar is to be removed,

GAR, continued.

and the name of the distillery and distiller to whom the same is to be carried.—G. O. 25th May, 1847.

- If satisfactory proof be laid before Her Majesty in Council, that as respects any British Possessions within the limits of the East India Company's Charter the importation of foreign sugar has been prohibited, it shall be lawful for Her Majesty by any order in council to declare that sugar and molasses, *the growth and produce of any British Possession*, may be imported from thence into the United Kingdom, and entered at the lower rates of duty imposed on sugar and molasses, *the growth and produce of British Possessions within the limits of the East India Company's Charter, into which the importation of foreign sugar has been prohibited*; and from and after the publication of such order, whilst the same shall continue in force, the sugars and molasses therein mentioned may be so imported, and entered accordingly.—9 and 10 Vict. cap. 63, s. 3.
- Before any sugar shall be entered as being *the produce of a British Possession in America, or of the Island of Mauritius, or of any British Possession within the limits of the East India Company's Charter*, the master of the ship importing the same shall deliver a certificate of proof of such produce, and the master shall make a declaration<sup>(1)</sup> that such certificate was received by him at the place where such sugar was taken on board, and that it is the same as is mentioned therein.—8 and 9 Vict. cap. 86, ss. 38 and 39.
- Before any sugar shall be entered as being of the *produce of any of the provinces composing the Presidency of Fort William in Bengal, or of any of the dependencies thereof, being a British Possession*, at the lower rate of duty fixed by this Act, the Master of the ship importing the same shall produce a certificate<sup>(1)</sup> duly signed, that such sugar was the produce of the district, and that the importation into such district of foreign sugar, or sugar the growth of any British Possession into which foreign sugar can be legally imported, is prohibited.—6 and 7 Wm. IV. cap. 26, s. 5.
- Molasses, imported from Calcutta, are to be specially examined, and any importation of a doubtful character is to be specially reported to the Board, accompa-

<sup>(1)</sup> See Declaration No. 16, p. 30.

## SUGAR, continued.

nied by a sample of the article, for the purpose of analysis.—G. O. 14th September, 1822.

— Samples of sugar are not to be deemed deficiencies, but to be charged with duty at the time of delivery of the packages from which such samples may have been taken, as the samples of all other goods are (spirits excepted). And the sweepings of the sugar warehouses are to be charged with the molasses duty, subject to such allowance for dirt, &c., mixed therewith, as the proper officers shall consider the sweepings entitled to.—B. M. 31st August, 1832.

— Samples of sugar may be admitted duty free, provided they are imported only as samples.—B. M. 4th August, 1841.

— Tares allowed on British Plantation Sugar:—

|                                       |                | cwt. qr. lb. |   |              |
|---------------------------------------|----------------|--------------|---|--------------|
| On Barrels or Casks, weighing under   |                |              |   |              |
| 8 cwt.                                |                | 0            | 0 | 14 per cent. |
| On Hhds. weighing 8 and under 12 cwt. |                | 1            | 0 | 0 each cask. |
| " "                                   | 12             | "            | 1 | 12 "         |
| " "                                   | 15             | "            | 1 | 2 0 "        |
| " "                                   | 17 and upwards | 1            | 3 | 0 "          |

G. O. 11th December, 1821.

— *deposited in warehouses of special security*,—the duty thereon is to be charged on the weight actually delivered; and in warehouses *not* of special security, no greater abatement on account of deficiency shall be made than at the rate of 3 per cent. for the first three months, and 1 per cent. for every subsequent month, during which such sugar shall have been warehoused.—8 and 9 Vict. c. 91, s. 22.

— After the expiration of the first three months (referred to in the preceding paragraph) no further allowance for deficiency on sugar deposited in warehouses not of special security is to be made until the sugar shall have remained therein a full month from the expiration of such period.—G. O. 7th December, 1838.

— No smaller weight is to be used in the weighing of hogsheads, tierces, and chests of sugar, than the 2lb. weight; but in weighing boxes, barrels, and bags, the 1lb. weight must be used.—B. M. 8th January, 1833.

— *Refined*, may be shipped for bounty, without restriction as to package.—T. O. 16th, B. M. 20th January, 1829.

SUGAR, *Refined*, continued.

- .... entered for Bounty, regulations to be observed.—B. M. 15th January, 1831.
- .... entries may be passed prior to bonds being executed.—B. M. 4th February, 1832.
- .... *for Export*.—Searcher to select for examination one or two lumps of each filling or boiling. If found agreeable to law, such parcel to be passed; but should cause for suspicion arise, a further examination to be made.
- .... *packed in hogsheads*, is to be examined upon its receipt at the quays or docks, provided the searchers are in possession of the cocket and bill; and a separate clearance is to be made for the quantities from time to time sent to the quay for shipment; and is not to be subject to examination after being exposed there for any considerable time.—B. M. 15th January, 1831.
- .... to be delivered on landing weights, unless re-weighing required by the proprietor.—B. M. 18th August, 1832.
- *The duty on deficiencies arising in transitu on Bastard Sugar*, the produce of sugar refined in bond, is that chargeable on sugar “not equal to white clayed,” *the growth and produce of a foreign country*.—B. O. to Hartlepool, No. 27. 13th March, 1847.
- No duty is due upon *deficiencies of Bastard Sugar and Molasses, refined in bond*, deposited in bonded warehouses for the purpose of exportation, provided there be no reason to suspect fraud.—T. O. 18th August, 1844.
- *in bags or mats*, to be taken into the warehouses direct on landing, for the purpose of being sampled, weighed, and tared.—B. M. 10th May, 1822.
- Regulations for delivery of, from the warehouses.—B. M. 31st August, 1832, and 2nd January, 1833.

**UPERANNUATION ALLOWANCE.** — The Superannuation allowance to be granted to such officers and clerks who shall have entered the Public Service *prior to the 5th day of August, 1829*, shall not exceed the following proportions with reference to the amount of their salaries, and the periods of their services respectively; viz:—

## SUPERANNUATION, continued.

To an officer, clerk, or person who shall have served

| 10 & under 15 years, not exceeding $\frac{4}{13}$ |   |    |   |   | { of the salary and emoluments. |
|---------------------------------------------------|---|----|---|---|---------------------------------|
| 15                                                | " | 20 | " | " | $\frac{5}{13}$ "                |
| 20                                                | " | 25 | " | " | $\frac{6}{13}$ "                |
| 25                                                | " | 30 | " | " | $\frac{7}{13}$ "                |
| 30                                                | " | 35 | " | " | $\frac{8}{13}$ "                |
| 35                                                | " | 40 | " | " | $\frac{9}{13}$ "                |
| 40                                                | " | 45 | " | " | $\frac{10}{13}$ "               |
| 45                                                | " | 50 | " | " | $\frac{11}{13}$ "               |

and for 50 years or upwards, any annual allowance not exceeding the net amount of the salary and emoluments of his office.

To any officer or clerk who shall have entered the public service *subsequent to the 4th day of August, 1829*, any superannuation or allowance shall not exceed the following proportions with reference to the amount of their salaries, and the periods of their services respectively; viz:—

To an officer, clerk, or person who shall have served

| 10 & under 17 years, not exceeding $\frac{3}{13}$ |   |    |   |   | { of the salary and emoluments. |
|---------------------------------------------------|---|----|---|---|---------------------------------|
| 17                                                | " | 24 | " | " | $\frac{4}{13}$ "                |
| 24                                                | " | 31 | " | " | $\frac{5}{13}$ "                |
| 31                                                | " | 38 | " | " | $\frac{6}{13}$ "                |
| 38                                                | " | 45 | " | " | $\frac{7}{13}$ "                |
| 45 yrs., and upwards                              | " | "  | " | " | $\frac{8}{13}$ "                |

and in no case shall any superannuation or allowance exceeding two-thirds of the salary and emoluments of any such officer, clerk, or person be granted.—4 and 5 Wm. IV. cap. 24.

**TALLOW.**—The officers are strictly enjoined to accurately examine the same before passing it for duty—a case having occurred at one of the outports, wherein the officers had passed tallow as grease.—G. O. 19th August, 1834.

**TARE.**—*Outport*—for goods coastwise not to be altered.—B. M. 16th February, 1831.

**TEA**, waterborne at Canton, and received on board the British importing ship at the most convenient place on the coast for the purpose of taking in her cargo, is held to be imported from Canton, and consequently admissible in this country.—T. O. 24th February, 1840.

The following regulations are to be observed on the importation of tea:—

## A, continued.

That the warehouses which may be approved are to be exclusively appropriated to that purpose.

That the article be weighed and examined at the time of importation, the officers taking care that all the packages imported in each vessel be "scribed" with a progressive number, with the initials of the vessel's and master's names, and the gross landing weight; and that the duty be charged according to the quantity and quality then ascertained.

That no packages be allowed to be divided into smaller packages, (except for the purpose of stores,) nor the mixing of Tea of any sort or sorts be permitted in the warehouse, either for home use or for exportation.

That the packages be sorted and arranged in the warehouse by the occupier, according to their respective "chops" or "beds," so as to enable the officers to select from each the required number of packages for taring, and to ascertain the proper tare to be allowed on the packages in each "chop" or "bed," and that the rule to be observed as to the number of chests to be turned out in each "chop" or "bed," being of the same size and description of Tea, be as follows, viz:—

|                 |                                                          |              |
|-----------------|----------------------------------------------------------|--------------|
| 1 to 5 —5       | } Chests of the same<br>size and description<br>of teas. | 1 turned out |
| 6 to 40 —40     |                                                          | 3 ditto      |
| 41 to 80 —80    |                                                          | 4 or 5 ditto |
| 81 to 120—120   |                                                          | 5 ditto      |
| 121 to 200—200  |                                                          | 6 ditto      |
| 201 to 300—300  |                                                          | 8 ditto      |
| 301 to 500—500  |                                                          | 10 ditto     |
| 501 to 800—800  |                                                          | 12 ditto     |
| 801 & upwards } |                                                          | 16 ditto     |

That in addition to the tare an allowance for draft is to be made of 1 lb. on each package exceeding 28 lbs. gross, to be deducted from the landing account.

That tea entered for exportation be previously weighed, and any deficiency of the landing quantity charged with duty, unless such tea be deposited in a warehouse of special security.

That the officers be authorized to draw samples of tea, not exceeding 8 oz. of each description and quality, unless under special circumstances, such samples to be disposed of as the Board may see fit to direct,

## TEA, continued.

- and that the merchants or proprietors of the goods be allowed to take the like quantity as samples.—B. M. 10th July, 1834.
- *The removal of Teas* from the original ports of importation to any other warehousing port in the United Kingdom for the purpose of being re-warehoused for home use, is to take place under the regulations and conditions specified in the General Orders 14th June, 1831, and 3rd November, 1842; and tea so removed may be deposited in warehouses or floors already approved for other goods.—B. O. 10th July, 1834.
- *On Removal Coastwise*, re-weighing dispensed with, upon security being given at the port of removal, or on warehousing at the port of arrival, to enter the goods for home consumption, and pay duty on original landing weight.—B. M. 7th October, 1834.
- .... any small increase in weight, duty not to be charged.—B. M. 14th March, 1835.
- *Damage*, no abatement of duty on account thereof; but the importer may separate the damaged portion, and abandon it to the Commissioners of Customs for the duty.
- *Samples*, General regulation as to brokers and others, sampling quantities, &c.—G. O. 17th October, 1834; B. M. 13th October, 1834.
- is allowed to be removed from the vessel to other docks in decked lighters only, and in charge of an officer.—B. M. 16th August, 1834.

## TIDEWAITERS, regulations for boarding.—B. M. 8th May, 1827.

- and *Watermen* not entitled to day pay for Sundays when off duty.—B. M. 20th October, 1831.

**TOBACCO**, *re-weighing on removal to another port* — Previous to such removal, provided the merchant shall declare the tobacco to be for *home use only*, and give security to pay duty according to the weight ascertained at the time of removal, all subsequent weighings at the port of destination shall be dispensed with.—B. M. 20th March, and T. O. 12th August, and 19th November, 1831.

- *Sampling*.—After weighing, the importer may draw a sample from each package, not exceeding 4lbs. The weight to be marked on a label attached to each sample, and signed with the landing waiter's initials;

## TOBACCO, continued.

upon return of the first sample, a second may be permitted under similar regulations, as also a third and a fourth; but no more. When returned, such samples to be weighed; and after allowing for natural waste, on the following scale, all further deficiency to be charged to duty, or an equal quantity of tobacco to be returned by the importer, viz:—

|                                               |                   |         |
|-----------------------------------------------|-------------------|---------|
| If returned before the expiration of 3 months |                   | 4 oz.   |
| 3                                             | and not exceeding | 4 „ 5 „ |
| 4                                             | „ „               | 5 „ 6 „ |
| 5                                             | „ „               | 6 „ 7 „ |
| Exceeding . . 6                               |                   | „ 8 „   |

In case the sample be not returned, when the package is reweighed for home use, the weight thereof is to be added to the duty weight; and in order to prevent the labels being made use of as a protection to smuggling, they are to be destroyed in the presence of the proper officers.—B. M. 27th December, 1825; 25th February, 1832; and 15th October, 1846.

- *Stores, injured, may be re-manufactured.*—Unconsumed stocks injured by the voyage may be delivered for re-manufacture, upon bond being given to return the same into the warehouse within a limited period.—B. M. 6th September, 1833.
- *Stores* may be removed from the manufacturer's premises to the custody of Customs' officers with Excise permit only.—T. O. 16th January, 1837.
- *for Drawback.*—Before shipping, the manufacturer shall give bond for its due exportation, stating the date of inward entry. It must be regularly cleared with the proper officers of Customs, who are to attend the shipping; and, whenever necessary, re-examine the same, to satisfy themselves that such tobacco is that described in the account, and is not of less value than the amount of drawback. Upon the officers being satisfied that the duties have been paid thereon, a debenture shall be granted.—B. M. 28th June, 1825; 9th July, 1836; and 22nd February, 1842.
- The duties payable on tobacco when taken out of warehouse for home use, shall be charged upon the weight delivered.—8 and 9 Vict. cap. 91, s. 22.
- The Commissioners of Customs shall out of the moneys arising from the duties of Customs, provide warehouses for warehousing of Tobacco, at the ports into

## TOBACCO, continued.

- which it may be legally imported.—8 and 9 Vict. cap. 91, s. 5.
- All seized tobacco and snuff, and all tobacco and snuff brought to the Queen's warehouse for security of duties, and which will not sell for the amount of the duties, is to be destroyed.—T. O. 17th, and B. M. 22nd November, 1826; and 5th January, 1827.
  - Damaged tobacco cut off in the warehouse, is allowed to be exported on the same being packed into casks, chests, or cases of the legal weight, and on the usual export bond being entered into.—B. O. 4th March, 1830.
  - In weighing tobacco, the scale is to preponderate on the weight side; 2 lbs. being deducted from the total weight, in cases where the package is above 450 lbs.; and 1 lb. where the package does not exceed that weight.—B. O. 10th April, 1833.
  - *Removed under bond for exportation* may be weighed, as heretofore, at the port of dispatch; but, upon the same being re-weighed at the port of arrival, one pound only is to be deducted from the weight in the preponderating scale, instead of two pounds, as at present.—G. O. 20th March, 1841.
  - Leaf tobacco, purchased at Custom-House sales, is to be delivered to licensed manufacturers only.—G. O. 8th September, 1818.
  - No leaf or unmanufactured Tobacco, under Bond, can legally be removed from one warehousing port to another, or from one warehouse to another in the same Port, without a permit from the proper officers of Excise.—G. O. 2nd October, 1818.
  - When parties are desirous of deferring the weighing of Tobacco net for an indefinite period, until it suits their convenience to sample or weigh the same for duty, there is no objection to packages of unmanufactured Tobacco being weighed gross upon importation, and the marked tare, if any, or an estimated tare allowed thereon, in like manner as directed by Minute of 22nd July, 1826, with regard to packages of Cigars.—B. M. 24th September, 1846.

**TRANSHIPMENT.**—The transhipment of goods is to be confined to heavy or bulky articles, for immediate export-

**UNSHIPMENT, continued.**

ation only ; but when it may appear expedient to extend the indulgence to goods loading coastwise, or to the weighing of goods on board ship for home use, the additional expense incurred by the attendance of the officers on such duty is to be defrayed by the parties requesting the indulgence.—B. O. 31st January, 1835.

**REPENTINE, Oil or Spirits of.**—A particular examination is to be made of such goods, and, in the event of any importation of a suspicious character, it must be specially represented to the Board, and a sample of the article transmitted.—G. O. 30th March, 1843.

**TYPES, from the British colonies,** may be delivered by the landing officers, on application in writing being made to the Principal Officers at the respective stations, stating the name of the importing vessel, with the marks and numbers of the packages, and upon the consignee or type-founder giving proof of the old Types being of British manufacture, and that their return is accompanied with orders for a fresh quantity of new Types.—C. M. 11th September, 1827.

**USELESS and WASTE BOOKS, &c., at Outports.**—Regulations as to disposal of.—G. O. 10th May, 1842.

**WOOLLEN, Woollen mixed with Cotton or Linen,** to pay as Goods manufactured.—B. O. 1st May, 1830.

**WOODS, of Rose Wood, Maple, and other hard woods,** (specified in class 4 of 5 and 6 Vict. cap. 47,) are to be charged with duty as Goods manufactured unenumerated, &c.—G. O. 28th February, 1843.

**SEIZED, seized,** to be examined as to whether they are entitled to British registry, and their value to be returned into the Court of Exchequer.—C. M. 8th January, 1818.

— built in a British Possession in Asia, Africa, or America, and navigated under a certificate as provided in Registry Act, s. 11, shall not be registered in the United Kingdom in any other name than that stated in the certificate.—C. M. 21st April, 1835.

— Licenses,—Regulations and limitations regarding.—C. O. 3rd April, 1817; 4th March, 1818; 21st August, 1827; 12th January, 1832.

— Outward-bound, may take in goods from lighters from sunrise to sunset.—C. M. 18th July, 1829.

**VESSELS, continued.**

- not to work overhours, but in cases of absolute necessity.—C. M. 14th August, 1824.
- may take in heavy goods for exportation, previous to discharging all her inward cargo, upon certificate of the necessity of such being shipped.—C. M. 30th July, 1819.
- not to go out of port in ballast, with stores on board, without being regularly cleared.—G. O. 17th July, 1834.
- clearing out with Passengers' Baggage and Stores only.  
— Master to produce his receipt for light dues, and, in case of refusal, the circumstance to be laid before the Board and Trinity Corporation; but the clearance not to be withheld.—G. O. 15th October, 1834.
- clearing out with Convicts, Troops, &c.—Regulations in regard to Stores.—G. O. 17th September, 1834.
- seized, Stores and Materials of.—An account to be rendered by the coast-guard to the Customs.—C. M. 9th January, 1834.
- clearing of.—All goods brought to the Queen's warehouse for security of duty, from steam-vessels, and any others upon which detention by the Master of the importing ship, or his broker, has been placed, cannot be delivered to the parties applying for the same without production of a bill and receipt for the payment of freight and disbursements thereon.—B. O. 31st July, and 21st August, 1835.
- Foreign—resorting to the coasts of the United Kingdom, for the purpose of fishing, to be looked after, and such quantity of Spirits as may exceed a fair allowance for present use is to be secured in the Queen's warehouse until the vessel's departure.—G. O. 4th February, 1842.

**WASTE PAPER, Useless Books, and Documents, that accumulate at the outports,—how to be disposed of.**—G. O. 10th May, 1842.

**WAREHOUSES, not of Special Security.**—Privileges and limited allowances for deficiencies on Currants, Raisins, Figs, Hams, Cheese, and Wine, extended to Warehousing Ports generally.—T. O. 11th, B. M. 29th November, 1836.

**WAREHOUSING ENTRIES**, for Taleable Goods, not specifying number or quantity, shall not apply to Leather Gloves.—B. M. 27th February, 1844.

**WARRANTS and DOCUMENTS** to the East India Warehouses, regulations for the 'Transmission of.—B. O. 14th December, 1837.

— passed previously to Vessels reporting, not to be acted on, except for Fresh Butter, Meat, Poultry, Green Fruit, and Vegetables, which may be entered the day preceding the vessel's report.—B. M. 11th February, 1841, and 9th December, 1842.

— incorrect, to be returned to the Bench Officers for correction and amendment.—B. M. 3rd May, 1823, and 1st March, 1825.

— Warehousing—regulations governing.—B. M. 2nd January, 1840.

— .... date of, may be altered in the Warehousekeeper's office.—B. M. 22nd August, 1823.

**WARTERMEN and DAY-PAY OFFICERS**, Superannuation regulations.—B. M. 10th September, 1821.

**WATCHMEN**, to be paid the same rate as weighers when acting.—B. M. 7th April, 1830.

**WEIGHERS and LOCKERS**, to be paid monthly.—B. M. 27th January, 1825.—Regulations affecting.—B. M. 13th August, 1818; 1st July and 17th August, 1819; 12th July, 1826; 12th October, 1826; 31st January, 1827; 23rd February, 1828; 23rd July, 1829; 11th February, 1830; 7th March, 1835; 7th June, 1839; 16th November, and 14th December, 1842.

**WEIGHTS and MEASURES**, Uniformity of.—T. O. 14th December, 1825.

— used by Officers of Customs, do not require to be stamped, whether the property of the Crown, or belonging to any corporation or individual; and the practice of charging duties of the Crown on the heaped bushel, to be adhered to, it not being the intention of the Weights and Measures Act to vary the amount of duty.—C. M. 7th December, 1835. See also G. O. 3rd January, 1835.

### WINES.

**WINES**, deposited in warehouses of special security, shall, when taken out for home use, be charged with duty upon the quantity actually delivered.—8 and 9 Vict. cap. 91, s. 18.

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**WINES, continued.**

— The following allowance shall be made on wine deposited in warehouses not of special security, when taken out for exportation,

*Upon every Cask.*

|                                                         |          |
|---------------------------------------------------------|----------|
| For any time not exceeding one year . . .               | 1 gallon |
| „ exceeding one year, and not exceeding two years . . . | 2 „      |
| „ exceeding two years . . .                             | 3 „      |
| 8 and 9 Vict. cap. 91, s. 46.                           |          |

*Wastage on Wines in warehouses not of special security.—*

The following allowances for waste will be made on—

*Casks containing less than 30 gallons :—*

|                                                                              |            |
|------------------------------------------------------------------------------|------------|
| For any time not exceeding one year, for every 100 gallons . . .             | 2 gallons. |
| Exceeding one year, and not exceeding two years, for every 100 gallons . . . | 4 gallons. |

*Casks containing 30 Gallons, and not more than 70 Gallons :—*

|                                                                        |             |
|------------------------------------------------------------------------|-------------|
| For any time not exceeding one year, for every 100 gallons . . .       | 1½ gallons. |
| Exceeding one year, and not exceeding two, for every 100 gallons . . . | 3 gallons.  |

*Casks containing more than 70 Gallons :—*

|                                                                              |            |
|------------------------------------------------------------------------------|------------|
| For any time not exceeding one year, for every 100 gallons . . .             | 1 gallon.  |
| Exceeding one year, and not exceeding two years, for every 100 gallons . . . | 2 gallons. |

And in the same proportion for any number of years, the casks may respectively remain in the warehouse, provided the total allowances do not in any instances exceed the following, viz. :—

|                      |            |
|----------------------|------------|
| A Quarter Cask . . . | 5 gallons. |
| A Hogshead . . .     | 7 gallons. |
| A Pipe . . .         | 9 gallons. |

And subject to the same condition as that now in force; viz.—That no allowance be made for the fractional part of a gallon, unless it amounts to  $\frac{2}{3}$  parts, in which case one gallon may be allowed.—G. O. 11th April, 1815.

And further, in all future cases of deficiency of wine deposited in bonded warehouses, where it shall satisfactorily

## WINES, continued.

appear that the same has arisen from natural causes, any quantity not exceeding two per cent. on the ullage contents of each cask,—a written application to be made to the Collector and Controller in each case.—G. O. 30th September, 1845.

- *Fortifying—Filling up Casks—Racking off Lees.*—It shall be lawful to draw off and mix with any wine any brandy secured in the same warehouse, not exceeding the proportion of 10 gallons of brandy to 100 gallons of wine. And also in the warehouse to fill up any casks of wine from any other casks of the same respectively secured in the same warehouse. And also in any warehouse of special security to rack off any wine from the lees, and in such warehouse to mix any wines of the same sort, erasing from the cask all import brands.—8 and 9 Vict. cap. 91, s. 35.
- No alteration shall be made in any packages of wine, either in bottling, drawing off, mixing, or filling up, except after due notice being given, and under such regulations as the Commissioners of Customs shall direct.<sup>(1)</sup>—8 and 9 Vict. cap. 91, s. 36.
- upon racking casks of wine into smaller casks, the deficiency must be ascertained both before and after the operation, and be apportioned to each of the new packages; and any further loss which may take place previously to delivery, must be added to that before ascertained.—G. O. 1st March, 1842.
- Upon the delivery for home consumption or exportation of wines so racked, the allowances sanctioned by the 46th sect. of 8 and 9 Vict. cap. 91, and the Board's Minute of the 29th November, 1836, are to be made, and any loss exceeding such allowances is to be charged with duty.—G. O. 1st March, 1842.
- *in cases*—is not to be warehoused in the same room as spirits and cordials.—B. O. 9th May, 1844.

(1) It is the practice to permit wines of the same sort, entry, mark, and brand to be vatted and returned to the original entry, without erasing the import marks and brands, upon application to the Board in each instance.

Wines of different sorts may be mixed for the purpose only of exportation, upon application in each instance to the Board; all import marks and brands to be effaced from the casks.

Wine may be bottled in the warehouse in half-pint bottles for exportation only, by application to the Board in each case.

## WINES, continued.

- It is the practice in the port of London not to open any bottle entered as containing wine, unless the officers have reason to suspect that the bottles contain spirits, cordials, or other articles chargeable with a different rate of duty, and then only in the presence and with the sanction of the Landing Surveyor, the corks being replaced as soon as the contents of the bottles are ascertained.—G. O. 26th March, 1836.
- *Sweet or Made Wines, the produce of the Channel Islands*, are to be charged with a countervailing duty equivalent to the Excise duty payable upon the proportion of spirits contained in such wines, viz. at the rate of 10 per cent. ; thus,—
 

|                              |                |
|------------------------------|----------------|
| If imported into England . . | 9d. per gallon |
| "          Scotland . .      | 4d.       "    |
| "          Ireland . .       | 2½d.   "       |

 and an additional duty of ¼d. per gallon, under the Act of 3 Vict. cap. 17, s. 2, provided the said wine does not contain a greater quantity than 20 per cent. of proof spirit, in which case it would become chargeable with a duty equivalent to the Excise duty payable upon British, Scotch, and Irish spirits respectively.—G. O. 3rd October, 1840.
- *Sweet or Made Wines*, containing from 10 to 20 per cent. of proof spirit, having lately been imported from Guernsey and Jersey, and admitted to entry duty free, as the produce and manufacture of those islands; —the Board have directed that, upon all future importations of wine, the produce of the Channel Islands, the proportionate countervailing duty of Excise be charged on the per centage of proof spirit contained therein, after deducting 10 per cent. for vinous fermentation.—G. O. 1st February, 1842.
- *Sweet Wines* not allowed to be fortified with brandy to a greater extent than three gallons per hogshead, or about 6 per cent.—B. O. 12th August, 1830.
- *in bottles*, duty to be charged on actual number of full bottles, including that which is open for tasting.—B. O. 22nd November, 1826.
- *unsound*, may be cleared on payment of the vinegar duty, under authority of Treasury Order, provided vinegar in the following proportions be mixed with the wine; viz—

**WINES, continued.**

4 galls. Vinegar to a pipe of Wine.

2       ,,       ,,       hogshead do.

1       ,,       ,,       quarter cask do.

The duty is to be paid on the re-gauged quantity.

— Madeira imported from a port in Europe, is inadmissible for home use.—B. M. 27th July, 1832.

**WOOD.**—On the importation of Deals, Battens, Fir Boards, Planks, and Staves, assortments of which can be made of each description respectively, so that each assortment be of similar dimensions, the landing officers may pile and measure one great hundred of such Deals, Battens, Boards, or Planks of each assortment, when exceeding that quantity, and, having computed the cubic contents thereof, proceed to deliver the remainder by tale; and on the final discharge, reduce the quantity of each denomination into cubic feet; and on the importation of Staves from foreign countries, the landing officers may pile and measure three great hundred of each assortment thereof, and having computed the cubic contents of the same, proceed to deliver the remainder by tale; and on the final discharge, reduce the quantity of each denomination into cubic feet, observing, that in taking the dimensions of all wood goods in pile, the fractional parts of an inch be rejected.—G. O. 10th October, and 15th November, 1841.

— A diversity of practice having prevailed at the outports, in assessing the duty on Balks or Fir Quarters, the Board direct that the regulations of the Minute of the 23rd December, 1842, by which the officers in London are instructed to cause sixty of each assortment of Balks or Fir Quarters, under five inches square, to be taken, for the purpose of being piled and measured, in order to form an average for each pile comprised in the importation, instead of 120,—be extended to the outports.—G. O. 22nd May, 1843.

— Deals, Battens, Boards, and Planks, are not to be measured singly unless they exceed 21 feet in length by 3 inches.—G. O. 18th July, 1843.

— The following regulations are to be observed in admeasuring certain Timber and Wood Goods:—

1st. That Timber and Wood, not exceeding two feet in content be piled and measured in bulk.

**WOOD, continued.**

2nd. That Deals, Battens, Boards, and Plank of all sorts, exceeding 21 feet in length, if measured singly; and Timber or Balk five inches square and upwards, exceeding two feet, and not exceeding five feet in content; and Fir Plank (commonly called thick stuff) under 8 inches thick, be measured to one quarter of a foot in length, one quarter of an inch in breadth and thickness, and the content computed to the tenth of a foot.

3rd. That Timber and Wood, five and under eight inches square, and exceeding five feet in content, be measured to half a foot in length, the breadth and thickness to one quarter of an inch, at the middle of the piece, and the content computed to half a foot, agreeably to the existing practice.—G. O. 14th June, 1818.

- The importer or person entering Timber or Wood to be charged with duty by measurement, shall, at his expense, sort, pile, frame, or otherwise place the same in such manner as the Commissioners of Her Majesty's Customs may deem necessary to enable the officers to measure and take a true and correct account thereof; and in all such cases when the same is measured in bulk, the measurement shall be taken to the full extent of the pile, and no allowance shall be made by the officers on account of the interstices arising out of such process of sorting, piling, framing, or placing: Provided always, that all Battens, Boards, Deals, and Planks, exceeding 21 feet in length, may be measured by the piece, and the account thereof taken separately.—8 and 9 Vict. cap. 86, s. 62.
- Battens and Deals may be sawn in bond without special appointment, the identity being preserved in each case.—B. M. 21st November, 1833.
- Deal Ends not worth the duty may be reduced to firewood.—G. O. 20th June, 1824.
- Oak Knees.—The fraction of half a foot in content, to be charged on all under 5 feet, and thrown off when measuring 5 feet and upwards.
- Goods Overtime, may be put up for sale in the bonding-yard to avoid a removal to the burning-ground.—B. M. 6th July, 1821.
- not worth duties to be reduced to firewood.—B. M. 28th September, 1821.

OOD, continued.

- Ships laden with, Regulations for boarding Tide-waiters, &c.—B. M. 21st March, 1837.
- *Vessels with wood goods from the British Colonies in North America* are allowed to discharge their cargoes from six o'clock in the morning until six o'clock in the evening, from the 21st March to the 21st September; and from sunrise to sunset from the 21st September to the 21st March.—G. O. 25th September, <sup>103</sup>/<sub>1836</sub>.
- All sawn or hewn timber, wood, plank, or thick stuff of 8 inches or upwards on the smallest side, not being wood planed, or otherwise dressed or prepared for use, may be deemed hewn, and charged with duty as such.—T. O. 9th May, <sup>56</sup>/<sub>1836</sub>.
- Timber or Wood, sawn, split, or hewn, of a triangular form, measuring 9 inches or upwards from the centre of a circular base to the apex; and pieces measuring 8 inches or upwards to the apex from the centre of a straight base, not being planed or otherwise dressed, may be admitted as hewn.—G. O. 9th Aug., <sup>111</sup>/<sub>1837</sub>.
- *Timber and wood 8 inches square and upwards*, and not exceeding 10 feet in length, and round wood 9 inches in diameter and upwards, and not exceeding 10 feet in length, are to be measured according to the following regulations, viz.—the length of each piece to half a foot and the breadth and thickness of square, and the diameter of round timber to a quarter of an inch, the content being computed to half a foot.—G. O. 16th April, <sup>38</sup>/<sub>1837</sub>.
- *Railway Sleepers*.—A diversity of practice appearing to exist in the mode of delivering pieces of timber intended for "Railway Sleepers," at some of the out-ports, the Board direct that in future upon the several importers of such goods endorsing upon the entries in the first instance, the particulars of each cargo, with a view of enabling the discharging officers to classify and take the measurement and tale of the same on landing, 120 pieces of each assortment be taken indiscriminately and at different periods during the discharge, and measured separately, in conformity with the General Orders <sup>39</sup>/<sub>1836</sub> and <sup>104</sup>/<sub>1836</sub>, observing that when the pieces are of a triangular form and exceed 2 feet in content, they are to be measured in the manner pointed out in the General Order <sup>23</sup>/<sub>1835</sub>, and the whole

## WOOD, continued.

cargo computed and delivered according to the average content of each assortment thus obtained: Should any part of the cargo, however, be entered to be warehoused, each piece so entered, if exceeding 2 feet in content, is to be measured singly, and the number and content scribed thereon.—G. O. 13th March, <sup>1844</sup><sub>1843</sub>.

- *Timber of irregular dimensions, intended for Railway Sleepers* when not exceeding 2 cubic feet in content, is to be taken account of as directed by the 7th section of the Timber Measurer's Instructions; when they exceed 2 feet and do not exceed 5 feet in content, to be treated in conformity with the 17th and 23rd sections of the said Instructions; and exceeding 5 feet in content and not exceeding 10 feet in length, and being 9 inches square, and round wood 9 inches in diameter and upwards, the same is to be dealt with agreeably to G. O. 16th April, <sup>1844</sup><sub>1843</sub>.—G. O. 23rd September, <sup>1844</sup><sub>1843</sub>.
- The number and content only of each piece of *British Colonial Timber*, and not the length, and sides of each piece, as in the case of Foreign Timber, is required to be recorded in the Landing Book.—G. O. 15th October, <sup>1844</sup><sub>1843</sub>.
- Entries for wood goods from the bonded warehouses at *outports* are not to be passed for smaller quantities than the following:—
  - Articles paying duty by tale, not less than one great hundred.
  - Articles paying duty by measure, not less than one load.—B. O. 26th September, 1820.
- *The fractional part of a foot less than 3 inches in length* is to be rejected in future in measuring Deals in bulk, agreeably to the practice observed with respect to Deals exceeding 21 feet when measured singly, and in cases where the pile consists of four great hundred of Deals or Planks, or six great hundred of Boards or Battens and upwards. The fractional parts of a foot less than 3 inches are also to be rejected in taking the width and height.—B. O. 22nd September, 1845.
- *Firewood.* The board with reference to the General Order, 13th Oct., <sup>1844</sup><sub>1843</sub>, direct, that with the view to afford greater facility to the trade, such pieces of slabs

**WOOD, continued.**

or boards as shall be imported, not exceeding 18 inches in length, 10 inches in width and  $1\frac{1}{2}$  inch in thickness, may be delivered as Firewood, upon being split into *two* pieces only, the same being divided as nearly as practicable in the centre.—G. O. 13th March, <sup>39</sup>1847.

— *Firewood* may be framed whole and subsequently reduced.—B. O. 14th Oct., 1843, and 11th Sept., 1844.

.... The Board adverted to the General Orders, 10th Oct., 1820, and 17th Sept., 1830, directing that wood entered as Firewood, should, previously to being delivered, be reduced to the dimensions therein prescribed, or otherwise rendered unfit for any other purpose than firewood, and being of opinion that as a measure of facility to the trade, when wood of this description is reduced to lengths not exceeding 12 inches, the ends of Deals, Battens, and Boards may in future be split into two pieces only, by dividing them as nearly as practicable in the centre, instead of splitting them into three or four pieces as now required; and if the same exceed 12 inches and do not exceed 18 inches in length, that the ends of Deals and Boards may be split into 3 pieces instead of 4 pieces, and the ends of Battens into 2 instead of 3 pieces, as heretofore required, the practice now observed in regard to Timber ends being still adhered to.—G. O. 13th Oct., <sup>114</sup>1846.

.... the fathom to be 6 feet wide, 6 feet high, and 6 feet long.—B. M. 2nd Sept., 1830.

.... When the amount of excess on Firewood shall not exceed one-fifth of the entire quantity reported, the same may be delivered without amendment of report.—G. O. 18th Oct., 1843.

**WRECKED GOODS.**(<sup>1</sup>)—The provisions of the Board's Minute of 16th April, 1835, in regard to the disposal of derelict goods having become inapplicable in consequence of the Act 9 and 10 Vict. cap. 99, for consolidating and amending the laws relating to wreck and salvage, the said Minute is rescinded except as respects articles found wreck or derelict prior to 1st October, 1846, the disposal of which is still to be governed by that Minute, and all articles found after that date to be dealt with under the act before mentioned, the following regulations being observed :—

(<sup>1</sup>) See abstract of an Act for Consolidating and Amending the laws relating to Wreck and Salvage, at p. 100.

**WRECKED GOODS, continued.**

1st. Goods not liable to duty, delivered into the charge of the Customs or of the Coast Guard, are to be transferred, under the directions of the respective Collectors and Controllers into the custody of the Receivers appointed at, or within their ports; but goods subject to duty to be retained for payment of the same, the Collectors and Controllers apprizing the Receiver thereof in every case.

2nd. In cases of goods lodged with the Receiver, the Collector and Controller are to apprise that officer of the amount of duty to which the same are liable, whether the value of such goods be trifling or otherwise, and the receiver is to pay the duty out of the proceeds of the sale of the goods.

3rd. In cases of goods lodged with the Collector or Controller, and which remain unclaimed at the time of delivery to the Receiver for sale, those officers are to acquaint the Receiver with the amount or rate of duty due thereon, in order that the same may in like manner, be deducted from the proceeds.—G. O. 19th Oct., 1843.

— Foreign goods saved from wrecked vessels and landed, may be shipped in a coasting vessel from the port at which they had been so landed to the port of original destination, a proper account being taken and forwarded in the usual manner, although such vessels may have other goods on board.—G. O. 4th Feb., 1843.

— **INWARDS.** In cases where vessels are wrecked on their homeward voyages, and the parties are desirous of having the cargoes forwarded to the port of destination, the Collector and Controller may allow the re-shipment thereof for that purpose, in continuation of the original voyage, taking care that previously to the delivery an accurate account (where practicable) be taken of the marks, numbers, and contents of the cargo, and that security, by bond, in the full amount of the duties, be given for the delivery thereof into the custody of the proper officers at the destined port, and that the account so taken be transmitted by post to the Collector and Controller of such port, in order that upon the arrival of the vessel which brings the same, the usual proceedings on the importation of goods from foreign parts may take place; and the latter officers are to take care to apprise the Collector and Controller at the port of removal, when the goods shall have been duly landed, or otherwise, in the same

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**WRECKED GOODS, continued.**

manner as is observed in the case of goods removed from port to port under the warehousing regulations.

That when it shall appear from any particular circumstances that the quantity and quality of the goods cannot be accurately ascertained, and the penalty of the bond be calculated, the goods be accompanied by, and under the charge of trusty tidewaiters, at the expense of the Crown, the Collector and Controller furnishing by post all the particulars of the goods in their power, to the Collector and Controller at the port of destination, who are to take care that the tidewaiters return to their proper duty as soon as practicable.—G. O. 1st Feb., 1841.

**OUTWARDS.**—In the case of vessels wrecked at an out-port on their outward voyages, where the parties are desirous to have the goods sent back to the shipping port, the Collector and Controller may allow the re-shipment to take place, under proper precautions for the security of the revenue, without waiting for the Board's previous permission in each case; but they are forthwith to report their proceedings to the Board, in order that the Board may give such further directions as the circumstances may require; but where the parties are desirous of re-shipping the cargo on board other vessels, for the place of their original destination, the Board's previous order for that purpose is to be obtained.—G. O. 29th April, 1819.

**DERELICT.**—All Foreign Goods Derelict, Jetsam, Flotsam, Lagan, or Wreck,<sup>(1)</sup> brought or coming into the United Kingdom, or the Isle of Man, shall be subject to the same duties as Goods of the same kind regularly imported, and if, for ascertaining the proper amount of duty, any question shall arise as to the origin of any such Goods, the same shall be deemed to be the growth, produce, or manufacture of such country as the Commissioners of Customs shall determine.—8 and 9 Vict. cap. 86. s. 51.

<sup>(1)</sup> Goods Derelict, are such as are wilfully thrown away or abandoned by the owners;—Jetsam, is where the goods are cast into the sea, and there sink and remain under water;—Flotsam, is where they continue floating; and Lagan is where they are sunk in the sea, but are tied to a cork or buoy in order to their being found again;—Wreck, is where a ship perishes at sea, and no man escapeth alive out of it; in which case, if any of the goods that were in it were brought to land by the waves, they belong to the Queen, or to such person to whom the Queen has granted wreck; but if a man, dog, or cat escape alive, so that the owner come within a year and a day, and prove the goods to be his, he shall have them again.

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**WRECKED GOODS. continued.**

— In all cases of Wreck the officers are to use every care and expedition for the preservation of the property, and for the speedy clearance of the goods for their destined port.—G. O. 29th April, 1819.

**YEAST** arriving too late to be regularly entered, is to be allowed to be landed and delivered, subject to the like regulations and conditions as are observed in the cases of Poultry under the Minute of the 31st August, 1840.

— dried may be delivered free of duty as goods returned unenumerated, not being either in part or wholly manufactured.—B. O. 11th April, 1843.

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